DOCUMENT RESUME

ED 084 623 EA 005 579

TITLE	Texas Public School Finance: A Majority of Exceptions. Interim Report (2nd).
INSTITUTION	Texas Research League, Austin.
PUB DATE	Nov 72
NOTE	140p.; A related document is EA 005 580
AVAILABLE FROM	Texas Research League, P. O. Box 12456, Austin, TX 78711 ($3.00)
EDRS PRICE	MF-$0.65 HC-$6.58
DESCRIPTORS	*Educational Finance; Enrichment Programs; Equal Education; *Equalization Aid; Federal Aid; *Foundation Programs; Property Taxes; *School District Spending; School Taxes; *State Aid; Tables (Data)
IDENTIFIERS	Equity; *Texas

ABSTRACT

In describing how the present Texas school finance system actually works, this report considers the historical development of the finance system, provides a breakdown of how money is allocated among and between school districts, and examines the problem of who pays for the schools. The foundation program, other State aid, enrichment, and the influence of federal aid are considered in detail, as are proposals for equalizing resources among districts and improving equity among taxpayers. Two appendixes present data for 1970-71 staffing rations, income and expenditures of Texas school districts by source and purpose; and on the taxing effort, yield, and ability of Texas school districts. (Author/DN)

FILMED FROM BEST AVAILABLE COPY

ED 084623

U S DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

TEXAS PUBLIC SCHOOL FINANCE:

A MAJORITY OF EXCEPTIONS

2nd Interim Report

by the

TEXAS RESEARCH LEAGUE

EA 005 579

November 1972
$3.00

THE TEXAS RESEARCH LEAGUE is a nonprofit educational corporation engaged in objective analyses of the operations, programs and problems of Texas government. The League is financed by public-spirited citizens through annual contributions.

STAFFING THE STUDY:

JAMES W. McGREW, Executive Director

GLENN H. IVY, Research Director

ALAN E. BARNES, Research Associate

LEIGHTON H. BEARDEN, Research Analyst

more efficient government through research

TEXAS RESEARCH LEAGUE
P.O. Box 12456, Austin, Texas 78711 • (512) 472-3127

BEEMAN FISHER, Chairman
Consultant
Texas Electric Service Co., Ft. Worth
ALFRED I. DAVIES, Vice Chairman
Vice President
Sears, Roebuck & Co., Dallas
GROGAN LORD, Treasurer
Chairman of Board
TeleCom Corporation, Georgetown
JAMES W. McGREW, Executive Director

November 15, 1972

Honorable Ben Barnes
Lieutenant Governor of Texas
State Capitol
Austin, Texas 78701

Dear Governor Barnes:

This is the second interim report on the study of public school finance in Texas which you requested in June 1971. Its purpose is to describe in some detail how the present system actually works.

Following a study requested by the State Board of Education in 1953, the Texas Research League pointed out that the State Foundation School Program fell considerably short of covering the operating costs in most comprehensive districts. As a result, there was a substantial gap between districts able to provide only the State minimum program and those able to supplement the minimum from more generous local resources. The League report proposed that the gap between rich and poor districts be reduced by (1) raising the level of the Foundation Program to include most of the programs and services provided in the more affluent districts, and (2) increasing the required contribution to the program by those same more affluent systems.

In the wake of the federal court decision in the Rodriguez vs. San Antonio Independent School District case, a number of educational study groups have gone on record urging that resources among school districts be equalized through the general approach proposed by the Research League 18 years ago. In the long interim since that proposal was made, however, the Foundation Program has developed a vast number of characteristics which distort its original purpose. These distortions must be corrected if the Foundation Program is to become the basis for any major new effort to equalize financial resources among Texas' 1,149 public school districts.

Future reports will explore the alternatives for effective equalization and the prospective cost and impact of each major option.

Very truly yours,

James W. McGrew
Executive Director

JWM:ch

TABLE OF CONTENTS

		Page
I.	THE COMPLEX TEXAS SCHOOL FINANCE SYSTEM - HOW IT GOT THAT WAY	1
	Gilmer-Aikin Precedents	2
	Equalization of Educational Opportunity through the Foundation Program	9
II.	WHERE THE MONEY GOES	11
	The Loose Ends	11
	Expenditures by Purpose and Source	12
	Foundation Program Variables	14
	A Majority of Exceptions	19
	State Aid to Education Outside the Foundation Program	19
	The Role of Enrichment	21
	The Influence of Federal Aid	28
III.	THE PROBLEM OF WHO PAYS	31
	The Issue of Taxpayer Equity	31
	What is Wealth?	32
	Measuring the "De Facto" Local District Tax Base	33
	Market Value of Taxed Property as a Measure of Ability and Effort	36
	The Impact of Local Fund Assignment "Credits"	41
	Budget Balance as a Credit	46
	The Impact of Adjustments to Local Fund Assignments	47
	Debt Service Impact	48
	The Combined Financial Picture in Example Districts	48
	The Texas School Finance System and the the Mission-Type District	52
	Conclusion	53
APPENDIX A		
	Staffing Ratios, Income and Expenditures of Texas School Districts by Source and Purpose, 1970-71	A-1
APPENDIX B		
	Taxing Effort, Yield and Ability of Texas School Districts, 1970-71	B-1

I

THE COMPLEX TEXAS SCHOOL FINANCE SYSTEM - HOW IT GOT THAT WAY

The Attorney General of Texas, appealing the lower court decision in Rodriguez vs. San Antonio Independent School District, et al, advanced one fact about which there can be little disagreement:

> *The financing of the public school system and the operation of the Minimum Foundation Program is a very complex undertaking and many problems are presented.*[1]

So complex is the undertaking, in fact, that it has virtually defied comprehension by school officials, legislators and researchers, much less by citizens and taxpayers.

The legal briefs in the Rodriguez suit all but ignored the structure and operation of the Texas school finance formulas. Attorneys for the plaintiffs avoided the painful task of explaining and analyzing the educational fiscal pattern by dealing instead with its product (defined in terms of dollars spent per student). Speaking for the defendants, the Attorney General of Texas gave a brief, general description of the "complex" formulas in defending the system as a "rational" plan for financing a minimum educational program.

The Rodriguez case raises several basic philosophical issues in public school finance, among which are the questions:

1. Does the 14th Amendment to the U. S. Constitution guarantee equal educational opportunities within a state?

2. When a state undertakes to equalize educational opportunity, is it enough to guarantee a "minimum floor" for all students, or must it include all state and local expenditures in its equalization plan?

3. Does the amount spent per student on public education determine whether or not opportunities are equal?

It is not the purpose of this report to prejudge the legal answers to such questions. However, the problem of equalization - even at a defined minimum level - has plagued legislative policy makers in Texas for more than two decades, and some understanding of past equalization problems may throw some light on future prospects.

---

[1] *Appendix, in the Supreme Court of the U. S., Sept. 1972, Civ. Action #71-1332, Appeal from the U. S. District Court for the Western District of Texas, San Antonio Division, p. 72.*

Whether or not the Rodriguez decision is upheld by the Supreme Court, the Texas Legislature may have to deal with the "serious problem which exists in the financing of the Minimum Foundation Program and. . .[the] apparent inequities in the allocation of funds to be provided by local districts. . ." which it recognized in passing House Bill 240 in 1969. If the problems and inequities are to be corrected, the Legislature will have to cope with the complexities in the present system.

GILMER-AIKIN PRECEDENTS

After a lengthy struggle over increased state aid for public education in 1947, the Legislature authorized a committee to study the problems of the schools and prepare a program for presentation to the next regular session in 1949. Called the Gilmer-Aikin Committee, after its legislative Chairman and Vice Chairman, the group issued a report entitled To Have What We Must which described the problems facing the educational system. The report warned of an impending surge of enrollments brought on by the postwar baby boom, and urged a substantial structural and fiscal overhaul of the system. The Committee found:

> *In the first place, under our existing laws too many school districts are not levying any tax to support education, and many more are not contributing their share because of low assessed valuations or low tax rates. For example, 98 counties report lower total assessed valuations for school purposes than for state and county purposes; apparently, $134,783,000 of assessed property values are not taxed locally for school purposes in these counties. . . .*
>
> *In the second place, we now measure taxpaying ability in terms of assessed property values. Wide discrepancies exist in local assessment rates.*
>
> *Third, the state underwrites no sort of school program in any district other than those qualifying for Rural Aid - leaving many districts without the means to provide good schools. The program provided in Rural Aid schools is far from equal to the minimum desirable.*
>
> *Fourth, the major portion of state funds for schools is now distributed on a per scholastic basis, whether or not the scholastic enrolls in schools, and whether the local school system is wealthy or poor. Such distribution tends to unequalize rather than to equalize educational opportunity.*[1]

---

[1] *Gilmer-Aikin Committee, To Have What We Must, Austin, The Committee, 1948, p. 16.*

The new Minimum Foundation Program proposed by the Gilmer-Aikin Committee had a simple premise: every school-age child should be given an equal minimum educational opportunity, financed by an equalized local tax effort supplemented by state aid sufficient to compensate for variations in local taxpaying ability. The Committee thought that an equalized program should include the cost of buildings and facilities, but suggested that this cost component should not be added until school district reorganization was completed.

Of nearly 5,000 school districts in the State in 1947, more than half did not even operate a school. They existed only as tax havens. Only a third of the districts matched the Committee's modest 750 student minimum for administering a "modern" school program. Although the Legislature agreed to eliminate the districts which did not operate a school, it set a minimum of 15 students (rather than 750) as a requisite for participating in the Foundation Program.[1]

Cost Formulas

Detailed Safeguards. The Gilmer-Aikin Committee already had proposed a very detailed set of formulas for allocating personnel and operating allowances among the districts. These formulas had to be expanded and scaled downward to accommodate the myriad small districts left in operation by defeat of the reorganization proposal.

Clearly, the Minimum Foundation Program was designed to eliminate abuses in districts which put local tax considerations ahead of education. The formulas were made detailed and specific to prevent cheating - particularly at the expense of minority students. Allocations were made separate for white and black schools, for example, to make sure (1) that state aid would be earned only if minority children actually attended school, and (2) that the funds would be spent on teachers (according to their qualifications) who actually worked in minority schools.

Although the objectives of the detailed Foundation Program formulas adopted in 1949 were commendable, the details added greatly to the system's complexity. For most of the 200-300 medium size to large districts which educate four-fifths of the students, the formulas are virtually meaningless in terms of actual operations. They serve only a mathematical function in the determination of net state aid.

After studying the Foundation Program at the request of the State Board of Education nearly 20 years ago, the Research League proposed in 1954 that the burden of detailed computation be reduced by giving local districts the option of using formulas based on a flat allowance per child or per professional unit earned.[2] The proposal was opposed by education association spokesmen who feared that local

---

[1] *Districts with fewer than 15 students may participate in the Foundation Program with special permission of the Texas Education Agency.*

[2] *TRL, Texas Public Schools Under the Minimum Foundation Program, Austin, The League, 1954, p. 61.*

districts would use the flat-grant leeway to save operating costs by hiring "cheap" teachers (beginners with minimum preparation). The recommendation was never considered by the Legislature.

Base-Year Option. To facilitate computation of the Foundation Program, the Gilmer-Aikin Committee had proposed that attendance for the prior year be used in determining a district's eligibility for professional units and operating allowances. This feature obviously worked to the disadvantage of rapidly growing districts (usually the larger systems), which had to educate the current year's students with a teacher allotment based on the past year's experience. The Research League's 1954 report proposed that current attendance be substituted as the basis for the calculation.[1] Instead, the Legislature in 1961 gave districts the option of using either current or prior year's attendance - whichever was most favorable.

The impact of the base-year option was minor for nearly a decade, because all of the major districts were still growing. Now, most of the large districts are experiencing declining enrollments, and the option for using the prior year's attendance increased Foundation Program costs by more than three dollars per student in 1970-71 or more than $7.7 million.

Added or Expanded Features. Comprehension of the interaction of the Foundation Program with the Texas school finance system has been made more difficult by the addition over the years of several new features designed to serve specific educational needs beyond the basic curriculum. These new or expanded features include:

- a variety of special programs for children suffering handicaps of various types;
- vocational education allotments beyond the regular Foundation Program statutory formulas;
- a supplemental salary provision designed originally to provide funds for discretionary merit increases above the minimum salary level by local districts; and
- funds for cooperative programs such as film libraries provided through Regional Service Centers.

Allotment of funds under these programs for the most part has been made discretionary with the Texas Education Agency - rather than by specific statutory formula.

Finally, that portion of the public school finance system which the state attempts to equalize in Texas includes certain directly subsidized overhead costs such as:

---

[1] *Ibid.*

- the administrative budget of the Texas Education Agency;
- free textbooks for approved courses of study; and
- the public share of school personnel retirement system costs.

These direct system subsidies must be considered in any effort to understand the overall finance package or to equalize resources among districts.

Non-equalized Local Costs and Federal Aid. Of course, the problem of understanding the expenditure side of the school finance system in Texas extends beyond the state-supported features. The total system includes local enrichment of current operations beyond the Foundation Program limits, local financing of debt service and capital improvements, and federal aid for a variety of categorical programs. The Gilmer-Aikin Committee recommended that every local district should have leeway to finance expenditures above the Foundation Program level, although it probably did not intend for average enrichment per pupil to exceed Foundation Program costs by 50 percent (as was the case in 1970-71).

Federal aid was not an issue in 1949, and was excluded from the Rodriguez decision in 1971. However, federal aid must be separated from other expenditures in any analysis of state-local resource equalization among districts, and the data on use of federal funds may not be fully reliable. These problems will be examined in more detail in the next chapter.

State Aid to Equalize Local Tax Efforts

The other side of school finance equalization in a state-local partnership system asks the question: "How much should each district pay toward the cost of its Foundation Program?" Theoretically the question can be answered in a relatively simple manner, as illustrated by the Gilmer-Aikin Committee in To Have What We Must:

> *Suppose it would cost $100,000 to have the minimum foundation program in a system. The state would require the system to raise a share of that (in terms of its taxpaying ability) - suppose we say $25,000. The system has 1,200 scholastics; it would receive from the Available School Fund about $60,000 (apparently the Available School Fund will provide about $50 per scholastic in 1949-50). The sum of these two amounts is $85,000. The remaining $15,000 will be supplied from the state from the Foundation Program Fund. Of course, many systems will draw little, if any support from the Foundation Program Fund.*[1]

---

[1] *Gilmer-Aikin Committee, op. cit., p. 17.*

The problem with this relatively simple approach (commonly used in most other states) was that the State of Texas had no way of measuring local taxpaying ability among the districts. It was agreed that local assessment practices varied so widely as to make comparison on that basis out of the question. And the Gilmer-Aikin Committee concluded that it did not "seem feasible at present" to require statewide equalization of assessments - or even State estimates of actual values in each district.

The Economic Index-County Tax Roll Yardstick. As a substitute for equalized property value estimates the Committee proposed an indirect measurement of local ability requiring three steps:

1. The total cost of the Foundation Program for all districts would be split between the State and all districts combined. The Committee suggested that local property taxes should bear 20-25 percent of the cost, based on the average rates then in effect. This first step separated the cost of a district's own program from the amount of local taxes required to support that program. A district thus could get more state aid by (1) spending more on its Foundation Program (higher paid teachers, for instance), or by (2) finding a way to reduce the estimate of its local taxpaying ability.

2. The total 20-25 percent local share of the Program costs would be divided among the counties of the State in terms of their relative wealth, as measured by an Economic Index (composed of miscellaneous indicators of economic activity such as oil production, value added by agriculture, manufacturing trade and service payrolls, etc.; county population; and county-assessed tax rolls). Each county's share of the total Foundation Program cost would be based on its percentage share of the State's total "wealth."

3. Each county's share of the statewide cost of the Foundation Program would be apportioned to the districts within the county on the basis of the county tax roll. Each district's share (or "local fund assignment") would be based on the percentage of the total county values located in that district, according to the county assessor's report.

This involved, indirect procedure for equalizing local participation in the Foundation Program is unique among the states. The formulas blend a variety of heterogeneous data about unlike factors (students and mineral production, for example) taken from different time periods. The result has no demonstrated relationship to property taxpaying capacity.[1] Yet, the proposed system still was fairly simple in principle compared to actual implementation. For example:

---

[1] *See Dr. John Townley, An Analysis of the Application of Measures of Local Ability Used in the Distribution of State School Funds in Selected Texas School Districts. Unpublished Doctoral Dissertation, Austin, The University of Texas, April, 1970.*

If the statewide cost of the Foundation Program was		$1,000,000,000
the total local share (20%) would be		200,000,000
If County "A" had .2% of the wealth in the state (according to the Index), its share would be		400,000
If District "Y" had 10% of the values on the county tax roll, its local fund assignment would be	$	40,000
If District "Y" had a Foundation Program cost for 1,000 students of	$	500,000
and a per capita apportionment from the state ($130 per student) of		130,000
leaving a cost to be shared of		370,000
its local share would be subtracted		40,000
and District "Y" would get Foundation Program aid from the state of	$	330,000

"Credits" for Favored Districts. The Legislature, beginning with the Gilmer-Aikin Committee's proposed formulas for measuring relative local ability to finance the Foundation Program, added a series of "credits" designed to reduce the computed local fund assignment (and raise state aid) for several types of districts. The credits softened the impact of increased taxes required.

Resourceful school district officials, taxpayers and their elected representatives have persuaded the Legislature to allow credits or adjustments in districts containing national forests, armed service bases and Indian reservations (of which there are none), state prisons and university lands, specific types of water reservoirs, feed lots for cattle, and children in orphan homes. But the most costly "credit" provision in the Foundation Program formulas is the so-called "maximum tax rate limitation." It states:

> *If the revenue that would be derived from the legal maximum local maintenance school tax is less than the amount assigned to a school district according to its economic index, and if the district's property valuation is not less than the same property's valuation for state and county purposes, the lesser amount shall be assigned to be raised by such school district.*[1]

---

[1] *V.T.C.S., Education Code, Sec. 16.76 (e).*

The maximum tax rate limitation was a carry-over from an old Rural Aid law which preceded the Foundation Program. In its original form, the clause apparently was designed to require that local school boards keep their values at least as high as those of the county in which they were located, (and use their maximum legal property tax levy for maintenance purposes), before they would get any extra help from the State. When the clause was incorporated into the Foundation Program, its purpose apparently was changed to protect "common" school districts which used the county tax office and county tax roll for assessing and collecting local district taxes. If the county assessments were so low that they would not produce the district's local fund assignment, the difference would not be subtracted from the district's state aid.

Immediately after the Foundation Program was adopted, a few independent districts began claiming the maximum tax rate credit to which they would have been entitled if they had been common districts. Except in rare instances, independent districts have their own tax rolls which are based on much higher ratios to true value than the counties use. (One of the primary reasons for converting from common to independent status is to be able to increase the level of local taxes.) But by pretending that their taxable property resources are limited to the level fixed by the county, 158 independent districts were able to reduce their local fund assignments by a total of more than $21 million in 1971-72 - and to increase their state aid by a like amount. Only 13 districts which actually used the county tax roll qualified for the credit (totaling less than $50,000).

Type of District	Number	Maximum Tax Rate Credits in 1971-72
Common	4	$ 8,494
Rural High School	6	35,104
Reverted Independent	3	3,223
Independent	158	21,184,209
Total	171	$ 21,231,030

Originally, the State was required to absorb the various credits granted to individual districts, and there was no adverse effect on other districts. However, that provision was changed as a part of a state-local compromise in a major salary increase bill passed in 1965. The law now requires that the cumulated credits be charged to the combined local share for the following year. As a result, benefits granted special classes of districts now penalize the remaining districts.

The "Budget Balance" Complication. Some of the most affluent districts in the State receive no money from the Foundation Program Fund - as the Gilmer-Aikin Committee had anticipated. The computed local fund assignment, plus the automatic "per capita apportionment" totals more than the calculated cost of their foundation program.

The difference is called a "budget surplus" and this amount is totaled and added to the combined local fund assignment of all districts for the following year.

The per capita apportionment is based on a constitutional requirement that certain dedicated revenues be discributed among the school districts on the basis of the number of children attending school - without regard to the Foundation Program's objective of an equalized local effort.[1] By incorporating the per capita apportionment into the formulas as a local receipt, the Committee intended to reduce its unequalizing effect in most districts where the per capita plus the local fund assignment is less than the total cost of the minimum program. However, in 1970-71, there were 90 budget-balance districts which received a total of $4.5 million in state aid from the per capita apportionment. Their "budget surplus" of $7.2 million (including excess local tax receipts) was subtracted from the state aid due the remaining districts in 1971-72. The practice makes sense only in that it helps to preserve an approximate 80-20 split between the state and local districts under the Foundation Program. It has no rational relationship to the needs or ability of the individual districts.

The problem of the per capita apportionment obviously will complicate any effort to improve equalization of total resources per pupil, if Rodriguez is upheld. Automatic distribution of $130 per pupil (or more) to districts capable of raising more than $2,000 per student from local resources simply widens the gap between the rich and the poor which the State would have to close.

EQUALIZATION OF EDUCATIONAL OPPORTUNITY THROUGH THE FOUNDATION PROGRAM

Despite its many complex idiosyncrasies, the Minimum Foundation Program, per se, was not challenged in the Rodriguez suit. Presumably it might meet the test of a system based on the wealth of the State as a whole. However, the Federal District Court overturned the whole public school finance system of Texas - including both the Foundation Program and the local supplements - because the total expenditures are not equalized.

The Texas Research League pinpointed this problem in its final report to the State Board of Education on the Foundation Program in 1957:

> *Indications are that many school districts are spending local tax money outside the minimum program for services and supplies which are, in reality, part of their basic minimum needs. If so, parallel upward adjustments in both the minimum program and in local required tax shares toward that program may be desirable so as to strengthen the educational programs in poorer school districts of the state. No increase need be made in total state aid payments; but it must*

---

[1] *Some of the revenues dedicated to the Available School Fund from which per capita payments are apportioned are mandated in the Constitu- others are statutory in origin.*

> *be anticipated that a redistribution of state aids would result, and this would affect both local property taxes and educational programs of individual districts.*[1]

Thus far, the Legislature has been unable to resolve even the question of equalizing local shares of the Foundation Program cost within the present 80-20 formula (involving reallocation of perhaps $35,000,000 in state aid), much less cope with the issue of equalizing the 50 percent local enrichment beyond the Foundation Program limits (which would involve several hundred million dollars). But enrichment was the target of the Rodriguez case attack.

It is safe to predict that future legislative efforts to reduce the resource gap between rich and poor districts will seek to retain the benefits now enjoyed under the present Foundation Program formulas by favored districts. Similar efforts by the New Jersey Legislature to continue past benefits through "grandfather clauses" were struck down in that state's Superior Court by a judge who concluded:

> *As long as some districts are underfinanced, I can see no legitimate legislative purpose in giving rich districts "State aid." I am satisfied by the evidence that a strong reason for minimum aid and save-harmless aid is political; that is, a "give-up" to pass the legislation . . .[and] cannot be reconciled at this time with the command of the education clause.*[2]

If equalization is required by the courts for the Texas school finance system, existing benefits for favored districts can be preserved only if the State is prepared to fund similar benefits for all districts. That course would be very expensive, as demonstrated in the League's June 1972 report on current school finance problems in Texas.

Even efforts aimed at uncomplicating the school finance formulas in the Foundation School Program (regardless of the net effect on cost) might be resisted by professional education associations. The detailed Foundation Program formulas represent minimum job protection in a market with declining demand. In fact, almost every clause in Texas' complex system of school finance statutes reflects the interests of some organized group, and those interests will have to be reckoned with in any reform plan which has a chance of adoption.

The next chapter examines in more detail how educational funds are spent under the present system, and Chapter III analyzes the formulas for allocating financial responsibility.

---

1 *TRL, The Minimum Foundation School Program in Texas, Its Costs and Financing, Report No. 4, Austin, The League, July 1957.*

2 *United States Senate Select Committee on Equal Educational Opportunity, Selected Court Decisions Relating to Equal Educational Opportunity, "Robinson v. Cahill," Washington, D.C., U. S. Gov't. Printing Office, 1972, p. 555.*

II

WHERE THE MONEY GOES

The Federal District Court decision in the Rodriguez case requires only that public education spending must not be a function of wealth, other than the wealth of the State as a whole. However, although the standard would not require equalized spending per student, the system was judged unconstitutional in the lower court because its product was wide variations in spending per student among districts of unequal wealth. Neither the plaintiffs nor the defendants attempted to analyze the components of the spending variations, but a better understanding of where the money goes would seem to be an essential starting point for any reform of the present system.

THE LOOSE ENDS

School revenues come from a variety of local, state and federal sources, some unrestricted and some earmarked by purpose. Money is spent from many pockets, and there has been no concern about reconciling inconsistencies in either revenue or expenditure totals in reports to the State - until now. The Texas Education Agency has been responsible for auditing only the state-supported programs (and the federal categorical aids which it administers). Data on local income and direct federal subsidies have been reported only for information. Yet it is the product of the total finance system which has been called into question by the courts, and federal aid has been excluded from the state-local resource equalization mandate.

To analyze school finance in Texas, both statewide and on a district-by-district comparative basis, it is necessary to build a profile of total revenues by source and expenditures by purpose. Accurate data on federal funds must be obtained if they are to be excluded from the state-local equalization picture.[1] Local funds spent for debt service and capital improvements must be segregated from operating expenditures (assuming that only equalization of current operating costs might be required). And the purposes of state-local current expenditures must be delineated if some classification by student needs or other variables is to be maintained. From the standpoint of required management information, Texas faces "a new ball game." The accuracy of the analyses in this report is subject to the limitations of the existing data.

---

[1] *For example, the 1,149 taxpaying school districts reported federal aid for categorical aid programs totaling $126 million and reported expenditures of $104 million. On another report, 6,219 professional personnel are classified as federally funded with salaries totaling $41.6 million. This suggests salary costs are only 40 percent of total expenditures and less than one-third of federal revenue available. Any errors or omissions in reporting federal salary and other expenses distort the amounts called "state and local" in this section.*

REVENUE BY SOURCE

Between 1968-69 and 1970-71, Texas public school revenues increased by $543.4 million (34.5 percent), or $193 per student (29 percent). The 1969 state legislation shifted a measurable percentage share of the revenue-raising burden from local districts to the State:

Table 1

PUBLIC SCHOOL REVENUE IN TEXAS BY SOURCE
1968-69 to 1970-71

Year	Source	Amount		Percent Distribution
		Total	Per Student	
1968-69	Local	$ 685.4 million	$ 287	43.5 %
	State	706.9	296	44.9
	Fed.	183.2	77	11.6
	Total	1,575.5	659	100.0
1969-70	Local	770.4	317	43.6
	State	799.7	329	45.3
	Fed.	196.7	81	11.1
	Total	1,766.9	726	100.0
1970-71	Local	864.8	348	40.8
	State	1,016.0	408	48.0
	Fed.	238.0	96	11.2
	Total	2,118.9	852	100.0

Note: Detail may not add to totals because of rounding. Totals include special districts not included in the analyses below.

EXPENDITURES BY PURPOSE AND SOURCE

Including interest and capital outlay, a total of $2,127 million was spent for public school education in 1970-71, or $855 per student. Determining expenditures by source of funds is another matter. Table 2 on the following page outlines the procedure which must be followed. It shows that the computed Foundation Program cost per student of $427 equaled almost exactly half of the total from all sources. Local districts had an additional $213 per student available for enrichment - after meeting their local fund assignment responsibilities under the Foundation Program and paying debt service on bonds. The districts chose to expend an average of $16 per student on capital outlay from current revenue - leaving an average of $197 per pupil for enrichment of operating programs. (Financial data by district are shown in the Appendixes.) Various corrections must be made to arrive at a reasonably accurate per-student operating cost figure. Part of the Foundation Program transportation funds are sent to counties which operate

Table 2

CURRENT OPERATING EXPENDITURES TEXAS PUBLIC SCHOOLS - 1970-71
(1,149 Districts, not including 30 state and special schools)

Foundation Program Funds		
Regular Program:		
Salaries		$343.48
Operating Allowance		26.18
Transportation		9.28
Vocational Education		22.07
Special Education		26.04
Total Foundation Program		$427.05
Less Transportation Paid to Counties		-1.16
Net Foundation Funds		$425.89
Other Special State Programs		$ 6.06
Local Enrichment Funds		
Local Property Tax incl. County Equalization	$328.70	
Federal Payment in lieu of Property Tax	11.62	
Other Local Revenue	20.70	
Total Local Revenue	361.02	
Less: Local Share of Foundation Program	-76.66	
Debt Service Requirements	-71.43	
Enrichment Funds Available	212.93	
Less: Capital Outlay from Current Revenue	-16.22	
Net Enrichment for Current Operating Expenses		$196.71
Fund Balances, Transfers, Errors		-11.37
State-Local Current Operating Expense		$617.29
Federal Funds for Current Operating		37.99
Total Current Operating Expense		$655.28
Interest on Bonds		33.85
Capital Outlay		96.79
Total Expenditures by School Districts		$785.92
State, County and Regional Service Center Expenditures		69.86
GRAND TOTAL		$855.78

bus systems, and those funds do not show up in district expenditure figures. Some interdistrict payments for transferred students must be included in the adjustments, and current expenditures from past revenue balances - plus errors in reports - must be taken into account. With all these corrections, school district current expenditures per student in 1970-71 from state-local sources amount to $617. An additional $38 per student for operating purposes from federal sources brought the current district spending total to $655 per student. Payments on bond interest and capital outlay (including funds from federal sources) totaled $131 per student, adding to an average expenditure of $786 for all purposes by the school district.

Direct state-financed public education costs in 1970-71 averaged $60 per pupil, the counties spent $3 per student and the Regional Education Service Centers spent about $7 - producing the grand total of $855 per child in average daily attendance. The problem of determining an appropriate state average figure for equalization purposes - and comparing that figure with data from individual districts - should be obvious from Table 2.

If equalization considerations are restricted to current operating expenditures by school districts from state-local sources, an average of $617 per student may be the appropriate number to use for 1970-71. If local expenditures from current income for capital outlay should be included, the figure would rise to $633. If total state-local expenditures, including debt service costs, must be used, the figure apparently would be $704 (the figure used as the state average in the League's first report) or perhaps $715, if expenditures from past balances and adjustments for errors are included.

The questions raised above represent more than academic exercises. Any reform of the existing school finance system will have to deal with these same problems if equalization of revenues is its goal. Further examination of the operation of the Foundation Program component of the Texas school finance system offers the logical next step.

FOUNDATION PROGRAM VARIABLES

Presumably, the Foundation Program alone might meet the Federal District Court's test of a financing system based on the wealth of the State as a whole - as far as it goes. The Court ruled the total system unconstitutional because the Foundation Program does not go far enough in offsetting the "enrichment" potential of more wealthy districts. However, the Foundation Program itself permits rather wide variations in "minimum" expenditure levels among the districts.

Since one option for meeting the Court's mandate to equalize resources might be based on some modification of the existing state-local partnership under the Foundation Program, the causes of the per-student program cost variations need to be examined.

In 1970-71, the Foundation Program cost per student averaged $427, but it exceeded $1,500 in one district with 38 pupils at one extreme, and dropped below $300 for another district with 51 pupils at the other extreme. However, 84 percent of the districts containing 99 percent of the students fell into the expenditure range from $300-$600 per pupil:

Foundation Program Cost Per Student	Districts		Students	
	No.	Percent	No.	Percent
Under $ 300	6	--	77	-
300 - 399	94	8	595,564	24
400 - 499	614	53	1,761,020	71
500 - 599	259	23	98,179	4
600 - 699	82	7	11,924	-
700 - 799	33	3	3,574	-
800 - 899	29	3	2,881	-
900 - 999	11	1	1,035	-
1,000 - 1,099	12	1	1,022	-
1,100 - 1,499	8	-	813	-
Over 1,500	1	-	38	-
	1,149		2,476,120	

A district-by-district breakdown of costs is presented in Appendix A.

A Foundation Program cost range of $300-$600 still represents a 100 percent top-to-bottom spread, even though it is less impressive than one which extends beyond $1,500 per pupil. As would be expected, much of the cost variation may be attributed to the built-in formula advantages for smaller districts, particularly for transportation and vocational education:

Table 3

FOUNDATION PROGRAM COSTS PER STUDENT, 1970-71

No. Dists.	District Size in ADA	Regular Program Sal. & Op.	Regular Program Transportation	Vocational Ed.	Special Ed.	Total
5	Over 50,000	$368	1	12	22	403
41	10,000 - 49,999	358	3	16	31	408
36	5,000 - 9,999	366	8	22	29	425
189	1,500 - 4,999	369	13	29	28	439
93	1,000 - 1,499	376	21	35	20	452
213	500 - 999	388	28	38	17	470
432	100 - 499	422	41	54	12	530
140	Under 100	581	69	25	2	676
State Averages		370	9	22	26	427

Note: Detail may not add to totals because of rounding.

Together, Special and Vocational Education accounted for nearly $120 million of Foundation Program costs, and both programs largely are discretionary with the Texas Education Agency. Only 520 districts (less than half) had Special Education grants from the State in 1970-71. About two-thirds of the districts had some Vocational aid, because the law says that every district with an accredited high school may qualify for an agriculture teacher and a homemaking teacher. Allocations beyond that level require state agency approval.

District size might well be recognized by the courts as a reasonable basis for finance formula discrimination, but the averages by size group conceal some puzzling variations in Foundation Program cost for districts with comparable enrollments. Table 4 on the following page illustrates the wide spread in program costs among twelve districts paired by size, and provides some clues to the differences.

The Foundation Program cost differential, varying from $21 to $109 per student among the twelve paired districts, represents almost a parallel variation in state aid - a substantial advantage:

District	FP Cost Advantage		Attendance		Approximate Advantage in Foundation Program Funds
Houston	$ 23/ADA	X	203,246	=	$ 4,772,216
Austin	21	X	49,169	=	1,018,290
Waco	79	X	17,198	=	1,359,158
Alamo Heights	102	X	4,766	=	485,369
DeKalb	109	X	1,284	=	140,598
Montgomery	56	X	603	=	33,473

Because the Foundation Program costs per district are calculated independently from local shares of that cost, the differential advantages enjoyed translate into almost the same amount of additional state aid. For example, the extra $4.8 million for Houston increased the statewide total combined local district share by $954,443 (20 percent of $4,772,216). Houston must raise about 10 percent of the total local share - or about $95,000 out of the $4.8 million - leaving a net increase in state aid to Houston approximating $4.7 million.[1] Other districts with smaller fractional percentage shares of the total Local Fund Assignment enjoy a greater net increase in state aid when their program costs go up.

The breakdown of Foundation Program costs in Table 4 provides some indication of why cost differentials occur between districts of comparable size:

---

[1] *There is a one-year lag in the adjustment for the Local Fund Assignment.*

Table 4

FOUNDATION PROGRAM COST COMPONENTS IN SELECTED DISTRICTS, 1970-71

Average Attendance	District (County)	Foundation Program Costs Per Student					Gain, 1969-70 ADA	Loss, Vacant Units
		Total	S & O	Trans	Voc. Ed.	Spec. Ed.		
203,246	Houston (Harris)	$ 409	$ 373	$ 2	$ 12	$ 23	$ 8+	$ 3-
145,980	Dallas (Dallas)	386	362	-	8	16	-	3-
	Difference	23	11	2	4	7	8+	-
49,169	Austin (Travis)	427	373	1	15	37	-	1-
42,751	Corpus Christi	406	361	-	20	24	-	1-
	Difference	21	12	1	5	13	-	-
17,198	Waco (McLennan)	446	369	-	19	58	5+	1-
17,743	Laredo (Webb)	367	333	-	16	18	-	16-
	Difference	79	33	-	3	40	5+	15-
4,766	Alamo Heights (Bexar)	492	389	1	27	75	-	1-
4,522	Mission (Hidalgo)	390	351	3	21	14	-	10-
	Difference	102	38	2	6	61	-	9-
1,284	DeKalb (Bowie)	539	413	-	94	32	16+	1-
1,256	Needville (Ft. Bend)	430	362	30	31	6	-	5-
	Difference	109	51	30	63	26	16+	4-
603	Montgomery (Montgom.)	539	384	45	60	49	-	-
620	Farmersville (Collin)	483	363	23	48	49	-	-
	Difference	56	21	22	12	-	-	-

Read as follows: Houston, with 203,246 students in average daily attendance, had a Foundation Program cost of $409 per student, composed of $373 for salary and operating expenses, $2 for transportation, $12 for Vocational Education and $23 for Special Education. By basing its current Foundation Program calculations on the prior year's attendance, Houston increased its per-student cost level (and state aid) by $8, but it lost $3 per student because the district could not keep all of its Foundation Program positions filled throughout the year.

1. More expensive optional programs in vocational and special education made up a substantial portion of the cost differential in nearly all of the comparisons in Table 4. Waco received $43 per student more than Laredo from the two programs - or nearly $740,000 more state aid. Alamo Heights received $67 per student more than Mission - or about $319,000 in state funds. Even DeKalb received approximately $114,000 more in state aid from its $89 per-student advantage over Needville. Houston, Austin and Montgomery benefitted to a lesser extent.

2. Because Houston, Waco and DeKalb experienced declining school attendance between 1969-70 and 1970-71, it was to their advantage to exercise the legal option of basing their program on the prior year's students. The option gave Houston 257 more state-supported teaching positions, for example, plus other auxiliary professionals. The option was worth 12 teach- to Waco and three to DeKalb. For the State as a whole, the the option added 1,161 classroom teacher positions to the Foundation Program in 1970-71. Other major beneficiaries were San Antonio (64), Galveston (27), Amarillo (40), Fort Worth (75), and Wichita Falls (38).

3. Most of the districts apparently have some difficulty keeping their allotted Foundation Program positions filled throughout the year - probably a reflection of turnover problems. For some districts the resulting loss is rather serious. For example, the cost to Laredo and Mission in lost state aid was approximately $283,000 and $45,000, respectively. Presumably, stable districts with low personnel turnover have higher salary costs per student under the Foundation Program because their professional personnel are apt to have more experience (and perhaps a second educational degree). (The question of local salary enrichment and the employment of excess personnel will be considered in the next section of this report.)

4. Transportation cost per pupil obviously is higher in low density districts. But the cost per student for transportation can be misleading. For example, some districts (like DeKalb) have turned their transportation responsibilities over to the county school superintendent - and their costs are not reported as a district expense. In the comparison between DeKalb and Needville, the actual cost of transportation per student probably is similar. If so, the true difference in Foundation Program costs per student between the two districts probably is about $30 greater.

These comparisons illustrate the hazards in making judgments about the equity of the Foundation Program on the basis of simple average per student costs.

A MAJORITY OF EXCEPTIONS

It is a rare Texas school district which cannot claim some special exception or benefit to increase its state aid beyond the amount allowed under the standard Foundation Program formulas. To summarize:

No. of Districts	Benefit Basis	Total Benefit Value, 1970-71
520	Special Education Salary and Operations, Appraisal Services, Materials, Consulting	$ 61.1 million
157	Other Special Education Services	3.3
933	Vocational Education Salary and Operations	54.5
22	Contract Vocational Services	.1
433	Optional Use of Prior Year's ADA	7.7
94	Special Formulas for Small Districts: (Sparse area, small high school, one-teacher schools and special approval by TEA)	1.3
16	Special Condition Formulas (epidemics, migrant students)	.4
	Total	$128.4 million

Note: The estimated value of the benefits and exceptions on optional prior ADA, and the formulas for small schools and special conditions are based on beginning classroom teacher salaries only. The estimate is conservative.

In the next chapter, a list of "credits" and exceptions designed to reduce local tax responsibilities under the Foundation Program will be analyzed. Between them, the special benefits and the special credits tend to produce a "majority of exceptions" to the basic finance formulas of the Foundation Program.

STATE AID TO EDUCATION OUTSIDE THE FOUNDATION PROGRAM

The State distributed some $116.6 million for public education support outside the Foundation Program in 1970-71 through ten programs, only four of which required local matching contributions, as seen in Table 5.

Table 5

SPECIAL STATE PROGRAMS OUTSIDE REGULAR FOUNDATION PROGRAM
(Totals for 1,149 Districts)

No. Districts		Amount 1970-71 State	Local	Total
776	Supplemental Salary	$ 4,585,609	$ 962,616	$ 5,548,225
917	Sick Leave	2,988,745	616,907	3,602,652
16	Preschool Deaf	250,763	56,577	307,340
49	Preschool Non-English	179,631	26,528	206,159
		$ 8,001,748	$1,662,628	$ 9,664,376
		(82.8%)	(17.2%)	(100.0%)
8	Countywide Deaf	$ 2,021,995		$ 2,021,995
386	Student Teaching	2,491,000		2,491,000
127	Incentive Aid	1,901,786		1,901,786
79	Educational TV	589,926		589,926
1,149	Textbooks	17,926,000		17,926,000
1,149	Retirement	83,708,052		83,708,052
		$108,638,759		$108,638,759
	TOTAL	$116,640,507	$1,662,628	$118,303,135

Note: Does not include other programs of state aid to regional service centers, counties, etc.

The Supplemental Salary Program, adopted in 1965, was designed to permit and encourage "merit" or "extra service" monetary rewards by districts, but it may be used for across-the-board supplements to the minimum schedule. Only 776 districts (just over two-thirds) elected to participate in the supplemental salary plan in 1970-71. (Budget-balance districts were not eligible.)

Provisions for sick-leave reimbursement to local districts were adopted by the Legislature in 1969. Apparently, 232 districts either had no lost days by professional personnel for illness, or they did not seek reimbursement. (The 90 budget-balance districts were not eligible.)

Preschool Deaf and Non-English Speaking programs require local application, state approval and local sharing of the cost. The Countywide Deaf program and the Educational TV program also must be approved, but they require no local contributions. As Table 5 shows, very few districts participated in any of these optional state aid programs.

The Incentive Aid plan was adopted in 1961 to encourage consolidation of small schools. The act provided that any state funds which would have been lost as a result of mergers would be granted to the enlarged district for a period of ten years. By 1970-71, there were 127 consolidated districts benefiting from that incentive.

State aid for local districts participating in student teacher training was adopted in 1969. Districts must apply for the funds and be approved by the Texas Education Agency. About one-third (386) participated in 1970-71.

All 1,149 taxpaying districts (plus special districts at State schools, Boys Ranch in Amarillo, etc.) participated in the free textbook program financed by the State, and received the benefit of the State's teacher retirement system, regardless of whether or not they were classified as "budget balance" or eligible for Foundation Program funds. The value of these benefits varies with local enrichment practices, as will be explained later.

THE ROLE OF ENRICHMENT

As the Research League suggested in 1957, the resource gap between rich and poor districts might be narrowed by incorporating most of the "enrichment" expenditures into the Foundation Program (and requiring a correspondingly higher local contribution from affluent districts). That approach would require a rational state plan for equalizing combined Foundation Program and enrichment expenditures.

The term "enrichment" means the use of local money to buy goods and services for improving the basic program guaranteed by the state, but it is virtually impossible to draw an accurate picture of enrichment by local Texas districts according to that definition. Expenditures usually are categorized by purpose only - not by purpose and source. The problem is complicated by various common practices such as using current tax receipts for capital expenditures (a new scoreboard, seats for the auditorium, portable classrooms, etc.) to avoid bond issues; using current receipts to accelerate bond retirement; and financing current expenditures from prior-year surplus.

Enrichment "potential" may be measured by subtracting a district's debt service and Foundation Program Local Fund Assignment costs from its total local revenue receipts.* The balance - at least in theory - is available for paying higher teacher salaries, employing auxiliary professional and nonprofessional personnel, buying extra supplies and equipment, improving building maintenance and security, financing employee benefit programs, operating extra buses, and so on. The problem is that the reported expenditures for such purposes never add up to the total amount potentially available for enrichment. Whether or not the data on expenditure by purpose is reliable may be subject to question.

Local enrichment revenue, excluding debt service, ranged from less than $100 per student to more than $7,000 in 1970-71:

*Calculations in this report include federal P.L. 874 funds paid in lieu of taxes as local revenues.

Enrichment Revenue Per Student	Districts No.	Districts Percent	Students No.	Students Percent
$ 0 - 99	286	25	343,000	14
100 - 199	388	34	870,000	35
200 - 299	203	18	842,000	34
300 - 399	100	9	289,000	12
400 - 499	45	4	72,000	3
500 - 599	34	3	26,000	1
600 - 699	25	2	17,000	
700 - 999	29	3	12,000	
1,000 - 1,499	21	2	4,000	1
1,500 - 1,999	6	-	243	
2,000 - 9,999	12	1	278	
Total	1,149		2,476,000	

The enrichment level exceeded $500 for only two percent of the students (and 11 percent of the districts) in 1970-71. In fact, 95 percent of the students fell within the range of zero to $400, still a sizeable differential compared with the average Foundation Program cost of $427 per student.

Salary expenses usually constitute the major portion of current operating costs in education, whatever the source of the funds. The next table shows how enrichment salary funds were spent, by size of district in 1970-71.[1]

Table 6

ENRICHMENT REVENUE AND ENRICHMENT EXPENDITURES FOR SALARIES PER STUDENT BY SIZE OF DISTRICT, 1970-71

Enr. Rev./ ADA	District Size	Enrichment Per ADA: FP Staff Salaries	Excess Prof.	Prof. Sal. Total	Remainder	Ave. Sal. Enr./Prof.*
$238	Over 50,000	$ 69	$ 25	$ 94	$ 144	$ 1,449
196	10,000 - 49,999	46	26	72	124	948
226	5,000 - 9,999	43	47	90	136	895
203	1,500 - 4,999	33	41	74	129	673
186	1,000 - 1,499	26	39	65	121	536
211	500 - 999	22	51	73	138	450
237	100 - 499	17	65	82	155	338
435	Under 100	17	135	152	283	267
213	State Average	$ 44	$ 35	$ 79	$ 134	$ 920

*Local supplements to average salaries received by professional personnel under the Foundation Program.

[1] *In theory, the $660 per TU operating allowance under the Foundation Program may be expended for additional personnel, both professional and nonprofessional.*

To generalize from Table 6:

- Enrichment revenue per student bears little relationship to size of district.
- Enrichment of professional salaries tends to increase as the size of the district increases.
- Expenditures for "excess" professional personnel tend to rise as the size of the district decreases (perhaps indicating that small districts find the Foundation Program personnel allotments inadequate, despite the fact that the formulas are scaled in their favor).
- Total expenditures per pupil from enrichment funds for professional salary purposes is not correlated to the size of district groups.
- Of $213 per pupil in enrichment revenue at the State average, $134 - or slightly less than 63 percent - reportedly was spent for professional salaries.

The expenditure pattern for personnel in Table 6 generally corresponds to the average staffing ratio by size of district:

Dists.	District Size Group	ADA	Professional Staff Ratios to Students Foundation	+ Excess	Nonprof. Staff Ratios to Students*
5	Over 50,000	550,720	21.08	19.74	51.16
41	10,000 - 49,999	803,445	20.83	19.42	56.92
36	5,000 - 9,999	241,219	20.55	18.24	41.72
189	1,500 - 4,999	493,923	20.17	18.13	54.36
93	1,000 - 1,499	112,667	20.11	18.20	60.64
213	500 - 999	153,190	20.15	17.64	60.23
432	100 - 499	113,239	18.69	15.94	58.11
140	Under 100	7,717	14.65	11.44	45.60
1,149	STATE	2,476,120	20.51	18.70	53.52

*Nonprofessional staff ratios to students are of doubtful accuracy. May include personnel hired with federal funds, and many districts reported no nonprofessional employees.

The graduated Foundation Program formulas favoring small districts are reflected in the ratios of students to professional personnel by size of district, except for a small notch at the 500-999 student level. Districts of that size are not quite as well treated as those in the size groups immediately above and below. When the "excess" professionals paid out of local enrichment funds are added to Foundation personnel, the ratios still decline by size of district, except for a small deviation in the 1,000 to 1,499 student size group. That same group has the lowest enrichment income and expenditure record per student, and the highest ratio of students to nonprofessional staff.

To reduce the impact of school district size as a determining factor in enrichment patterns, Table 7 on the following page examines the breakdown by purpose of enrichment expenditures on salaries by district size group. Except in the very smallest districts, the amount spent per student (1) to raise salaries of Foundation Program personnel and (2) to add extra (or "excess") professional staff increases directly as the enrichment revenue per student increases in nearly all brackets. Table 7 clearly demonstrates a pattern which might have been anticipated: Enrichment revenue is used to raise salaries and lower pupil-staff ratios, regardless of district size.

An impression of the advantage provided by enrichment funds may be gained by comparing enrichment expenditure patterns of the districts paired by size which were analyzed earlier in terms of Foundation Program expenditures. In each of the six cases of paired districts compared in Table 8 on page 26, one of the two districts enjoyed an enrichment income per student advantage (ranging from $57 to $270). The advantage was used in various ways:

- Dallas, with $71 more enrichment revenue per student than Houston, used the extra funds to lower its pupil-professional staff ratio, to hire extra nonprofessional employees, and for "other" unknown purposes. To some extent, Dallas' extra local funds were used to offset the advantage enjoyed by Houston under the Foundation Program formulas (See Table 4, page 17).

- Austin used its $98 per student enrichment advantage over Corpus Christi to hire extra personnel, both professional and nonprofessional, and for "other" purposes. Austin's local funds further widened the lead it enjoyed over Corpus Christi under the Foundation Program.

- Waco used its $105 per student advantage over Laredo to hire extra professional and nonprofessional personnel and to grant slightly higher salaries.

Table 7

Enrichment Per ADA	No. Dists.	Size Group Over 50,000 ADA Purpose of Enrichment MFP Sal.	Excess Prof.	Tot.	No. Dists.	Size Group 10,000 - 49,999 ADA Purpose of Enrichment MFP Sal.	Excess Prof.	Tot.
Under $100	0	$--	$ --	$ --	6	$22	$ 8	$ 30
$100 - 149	1	36	7	43	4	26	6	32
150 - 199	1	56	23	79	11	42	22	64
200 - 249	2	75	20	95	9	50	21	71
250 - 299	0	--	--	--	6	62	48	110
300 - 499	1	76	44	120	5	81	66	147
500 & Over	0	--	--	--	0	--	--	--
	(5)Av.	$69	$ 25	$ 94	(41)	$46	$ 26	$ 72
		5,000 - 9,999 ADA				1,500 - 4,999 ADA		
Under $100	3	$10	$ 13	$ 23	42	$12	$ 8	$ 20
$100 - 149	9	22	15	37	42	20	16	36
150 - 199	7	41	35	76	37	27	29	56
200 - 249	5	45	42	87	20	41	39	80
250 - 299	5	50	51	101	13	44	54	98
300 - 499	5	74	95	169	27	64	98	162
500 & Over	2	96	155	251	8	88	183	271
	(36)Av.	$43	$ 47	$ 90	(189)	$33	$ 41	$ 74
		1,000 - 4,999 ADA				500 - 999 ADA		
Under $100	26	$16	$ 7	$ 23	49	$ 8	$ 7	$ 15
$100 - 149	23	22	14	36	52	12	21	33
150 - 199	19	21	31	52	32	17	38	55
200 - 249	7	31	55	86	29	27	56	83
250 - 299	5	38	46	84	16	35	64	99
300 - 499	8	50	93	143	18	42	107	149
500 & Over	5	64	238	302	17	57	211	268
	(93)Av.	$26	$ 39	$ 65	(213)	$22	$ 31	$ 53
		100 - 499 ADA				Under 100 ADA		
Under $100	125	$ 5	$ 12	$ 17	35	$ 3	$ 9	$ 12
$100 - 149	71	9	24	33	12	2	54	56
150 - 199	55	11	39	50	12	13	55	68
200 - 249	43	17	58	75	6	9	34	43
250 - 299	29	21	81	102	8	12	45	57
300 - 499	58	31	107	138	23	17	104	121
500 & Over	51	56	263	319	44	45	424	469
	(432)Av.	$17	$ 65	$ 82	(140)	$17	$135	$152

Table 8

USE OF ENRICHMENT REVENUES BY SELECTED DISTRICTS
PAIRED BY AVERAGE DAILY ATTENDANCE, 1970-71

District	Enrich. Rev./ADA	MFP Bal.	Excess Prof.	Revenue Balance Available for Other Purposes	Av. MFP Sal. Add.	Reduction in Pupil-Staff Staff Ratio
Houston	$ 236	$80	$ 23	$ 133	$ 1,706	5%
Dallas	307	76	44	187	1,721	11
Difference	71	4	21	54	15	6
Austin	270	51	44	175	1,060	12
Corpus Christi	172	50	11	111	1,100	3
Difference	98	1	33	64	40	9
Waco	181	13	40	128	250	10
Laredo	76	5	--	71	158	--
Difference	105	8	40	57	92	10
Alamo Heights	338	76	93	169	1,450	20
Mission	68	11	9	48	274	3
Difference	270	65	84	121	1,176	17
DeKalb	63	15	7	41	299	2
Needville	120	29	13	78	645	4
Difference	57	14	6	37	346	2
Montgomery	187	3	62	122	93	16
Farmersville	95	9	18	68	177	6
Difference	92	6	44	54	84	10

Read as follows: Houston, with enrichment revenue of $236 per student, spent $80 per student to raise Foundation Program salaries and $23 to hire additional professional employees above the Foundation allowances, leaving $133 per student available for purposes other than professional salaries. Houston's professional salary level was $1,706 above Foundation Program average, and it reduced its pupil-professional staff ratio by 5% below the Foundation Program provisions.

- Alamo Heights used its substantial $270 per student margin over Mission to hire extra personnel and to pay an average of nearly $1,200 more per professional employee. The extra professional personnel reduced the ratio of pupils to professionals by 20 percent - down to less than 15-1.

- Needville used its $57 per student advantage over DeKalb to raise teacher salaries and to offset partially the Foundation Program staffing margins enjoyed by DeKalb.

- Montgomery used its $92 advantage over Farmersville mostly to hire extra professional employees. In fact, Farmersville was able to pay higher salaries with its enrichment funds.

The paired districts compared in Tables 4 and 8 do not represent the extremes in Foundation Program costs or enrichment revenues among Texas school districts, but they do illustrate rather wide variations that cannot be explained in terms of student enrollment. In four of the six comparisons, higher Foundation Program costs and more local enrichment funds were enjoyed by the same district, raising the question: "Does the operation of the Foundation Program reward districts with more local enrichment?" The question may have several answers:

1. Among districts of comparable size there is some tendency toward higher salary and operating costs per student as the amount of local enrichment revenue per student increases. However, the tendency is very uneven, as Table 8 on the preceding page illustrates. Apparently, more affluent districts do not invariably hire professional personnel with more experience and graduate degrees. Factors such as use of the prior year's attendance option and losses because of faculty turnover probably influence the comparisons.

2. In specific cases (such as Alamo Heights) it is clear that local initiative (and state approval) has produced substantial discretionary funds for optional programs in special and vocational education.

3. Budget-balance districts automatically receive the "per capita" apportionment, even though they are not eligible for Mimimum Foundation Program aid.

4. Every district able to hire extra professional personnel and pay above minimum schedule salaries gets a subsidy in the form of state-financed teacher retirement benefits. For example:

District	Cost Per ADA For Excess Prof. Pers. And Sal. Enr.	Approximate Per-Student State Retirement Subsidy Above MFP Level*
Laredo	$ 9	$ .31
Lufkin	12	.73
Mission	20	1.19
Garland	31	1.88
Ysleta	48	2.86
Amarillo	65	3.90
Goliad	99	5.91
Clear Creek	148	8.91
Brazosport	208	12.47
Kermit	274	16.45
Andrews	529	31.77

*Based on 6% State contribution.

The State retirement contribution thus has a direct anti-equalizing effect.

5. Although no data is available for analysis, it seems likely that the state's free textbook program also provides larger benefits for districts able to hire extra teachers above the Foundation Program level and offer additional courses.

Overall, there appears to be no clear relation between the level of local enrichment and the amount of funds per student provided under the Foundation Program. However, several factors in the program clearly benefit the wealthier districts.

THE INFLUENCE OF FEDERAL AID

The Federal District Court in the Rodriguez decision rejected the State's argument that part of the inequality in resources among districts was offset by federal school aid (1) as an error in fact, and (2) because "performance of its constitutional obligations must be judged by the State's own behavior, not by the actions of the Federal government."

Determining the extent to which federal school aid actually serves to equalize school resources is a difficult task in Texas. However, given the limitations of the data, it still appears likely that federal funds had a moderately equalizing effect in 1970-71. Using the same 12 example districts analyzed in Tables 4 and 8 above, the following table shows that the district with the least local revenue per student received the most federal funds in five of the six cases:

	1970-71 Revenue Per Student			
District	Local	State	Federal	Total
Houston	$ 407	$ 315	$ 50	$ 772
Dallas	522	270	38	830
Austin	412	373	34	819
Corpus Christi	270	353	66	689
Waco	328	378	45	751
Laredo	103	344	204	651
Alamo Heights	520	393	65	978
Mission	109	377	152	638
DeKalb	62	526	126	714
Needville	223	379	45	647
Montgomery	251	506	118	875
Farmersville	148	456	42	646

Among the six paired districts, only DeKalb received enough state and federal aid to offset the lower amount of local revenue. In four of the other five cases the district with the most local funds also received the most state funds, and the greater federal aid per student in the companion district was not sufficient to balance the other resources. Montgomery received more money than Farmersville from all three sources.

These comparisons ignore the issue of local tax "effort" - the question of whether the districts with the lower local revenues tried as hard. That question will be explored in the final chapter of this report. The comparison also leaves out the question of how much of the local revenues were devoted to current operations as against debt service requirements. The effect of differential debt service requirements on local ability to finance current program costs will be examined also in the next chapter.

Table 9 on the next page summarizes the total staffing pattern for the Texas public school system in terms of positions financed under the Foundation Program, from local enrichment funds and from federal aid. The table does not include personnel employed by the Texas Education Agency, by county superintendents or by Regional Education Service Centers. Together, the districts employed about ten percent more "excess" personnel than was authorized by the Foundation Program, and federal funds paid another five percent, according to reports. However, it should be remembered that the number of federal positions reported appears to be unreasonably low, compared with federal funds received.

Table 9

PERSONNEL EMPLOYED IN TEXAS PUBLIC SCHOOL DISTRICTS IN 1970-71, BY TYPE OF POSITION

TYPE OF POSITION	TOTAL	MFP PERS.	EXCESS	FEDERAL
Superintendent	996	986	10	0
Principal, Full time	3,066	3,010	56	0
Principal, Part time	3,049	3,047	2	0
Supervisor	600	556	44	0
Counselor	1,428	1,196	232	0
Head Teacher	593	591	2	0
Kindergarten Teacher	1,143	975	168	0
Elementary Teacher	52,755	48,818	3,937	0
Jr. High Teacher	21,761	19,397	2,364	0
High School Teacher	28,587	25,700	2,887	0
Librarian	1,948	1,809	139	0
School Nurse	0	0	0	0
Physician	10	10	0	0
Visiting Teacher	312	303	9	0
Itinerant Teacher	2,530	2,256	274	0
Administrative Assistant	175	6	169	0
Exceptional Children	6,384	6,184	200	0
Special Ed. Supervisor	178	174	4	0
Special Ed. Counselor	93	92	1	0
Vocational	5,961	5,760	201	0
Vocational Supervisor	29	14	15	0
Vocational Counselor	143	140	3	0
Voc. Supervisor Adm.	82	80	2	0
Misc. Professional Pers.	652	11	641	0
County-Wide Deaf	111	0	111	0
Kindergarten, Non-Foundation	545	5	540	0
Preschool Deaf	36	0	36	0
Vocational Handicapped	51	0	0	51
Model Cities Program	36	0	0	36
National Teacher Corps	25	0	0	25
Driver Education	135	0	0	135
OEO	126	0	0	126
Federal Migrant (OEO)	93	0	0	93
Occ. Orientation	21	0	0	21
NDEA Counselor	25	0	0	25
Title I-ESEA	5,707	0	0	5,707
Teacher Aides	4,779	4,227	552	0
Special Ed. Aides	1,080	1,040	40	0
TOTAL*	145,250	126,390	12,641	6,219

*May not add exactly because of rounding.

III

THE PROBLEM OF WHO PAYS

The Federal District Court in the Rodriguez decision concluded: "For poor school districts, educational financing in Texas is. . .a tax-more, spend-less system." Yet the plaintiffs did not ask, and the Court did not require, that taxation be made equal - either among districts or among taxpayers. The decision requires only that the quality of education must not be a function of wealth other than the wealth of the State as a whole.

Under the Rodriguez decision as rendered by the lower court, for example, the state might simply declare that an average of $800 per student would be provided in every district, and the state would pay $700. Every local district would be required to raise the remaining $100 per student - no more, and no less - regardless of the unequal tax burden imposed thereby on the various districts and individual taxpayers. That approach would violate the present Foundation Program principle of an "equalized local tax effort" to support a minimum level of education, but it would provide equalized revenues per student among the districts.

THE ISSUE OF TAXPAYER EQUITY

School finance cases decided by state courts in New Jersey and Arizona have given the objective of taxpayer equity equal standing with the goal of resource equalization. The New Jersey court held that the system "discriminates against taxpayers by imposing unequal burdens for a common State purpose."[1] The Arizona court concluded that "Arizona's school financing system imposes grossly disparate tax burdens on taxpayers in its different school districts."[2]

Apparently, the Rodriguez court deferred action on the issue of taxpayer equity at least in part because that question was already under consideration in another federal district court case in Texas. The decision noted:

> *Although generally measuring the variations in taxpaying ability, the economic index employed by the State to determine each district's share of "the local fund assignment". . .has come under increasing criticism.*

In a footnote, the court observed that, "The accuracy of the Economic Index is the subject of separate litigation in Fort Worth Ind. School District v. J. W. Edgar, (N. D. Tex., Fort Worth Div.)."

---

1 *Robinson v. Cahill, No. L-18704-69 (Superior Court, New Jersey, 1971).*

2 *Hollins v. Shofstall, No. C-253652 at 3 (Arizona Superior Court, Maricopa City, 1972).*

In the "Fort Worth" suit, the Fort Worth, Dallas and Houston school districts, along with students, teachers and taxpayers representing the three districts, have challenged the equity of local shares of the Foundation Program cost. The suit contends (1) that the local fund assignment in effect is a state-imposed, locally collected property tax and (2) that the tax falls unequally on taxpayers in different districts because the state's system for measuring local taxpaying ability is faulty.

The Fort Worth case has been pending and inactive for many months. The issue of taxpayer equity might be reopened in the Rodriguez case (if it is upheld by the Supreme Court) when a new state equalization plan is presented for District Court review - if no action has been taken on the Fort Worth case. Conversely, the Fort Worth case might be activated if Rodriguez is reversed. Any expanded state program aimed at equalizing local school revenues which incorporates a local tax contribution almost surely will prompt a close scrutiny of the formula for measuring local taxpaying ability.

WHAT IS WEALTH?

The Rodriguez decision ordered the State to establish a new school finance system which "does not make the quality of education a function of wealth other than the wealth of the State as a whole," but it did not directly define wealth. The court did direct the defendants (the Commissioner of Education and the members of the State Board of Education) to "reallocate the funds available for financial support of the school system, including, without limitation, funds derived from taxation of real property by school districts. . . ." That directive leaves two questions unanswered:

1. Does the term "without limitation" mean that property tax revenues raised for debt service purposes must be reallocated?

2. Does use of the specific term "real property" imply that tangible and intangible personal property are excluded from the equalization mandate?

The court's clarification of the original opinion asserted that the decision would "in no way affect the validity, uncontestability, obligation to pay, source of payment or enforceability of any present outstanding bond, note or other security issued. . .[or any obligation incurred] during the period of two years from December 23, 1971. . . ." Presumably, the state might assume responsibility for paying debt service obligations incurred by all local districts prior to the December 23, 1973 deadline as a part of a new school finance system. Otherwise, it would seem that either (1) local tax funds for debt service would have to be excluded or (2) debt service obligations would have to be included in an equalization plan.

The Personal Property Issue. The League's first interim report pointed out the need to establish a uniformly applicable definition of the local property tax base. The report noted that Texas already has such a definition which includes all property - real, personal, tangible,

and intangible - other than that specifically exempted. But the task of assessing and collecting taxes (particularly on intangible property) has proved to be virtually impossible because the Legislature has not provided to local authorities the administrative tools which the job demands. Thus, in practice, Texas has a "local option" property tax under which district officials are free to determine the classes of property to be located and assessed, and the assessment ratio to be applied to each class.

The first interim report by the League suggested that the administration of the property tax would have to be brought into conformity with the law, or the law would have to be revised to fit the practice, if the courts require equalization of resources. The Legislative Property Tax Committee currently is studying the problem and is expected to make preliminary recommendations to the Legislature in 1973. At a recent meeting of that Committee, former State Senator Ottis Lock, the President-elect of the Texas Forestry Association, contended that real property constitutes only 27 percent of total private wealth, while 15 percent is tangible personal property (automobiles, household goods, agricultural and industrial machinery, merchandise inventories, etc.) and 58 percent is intangible wealth such as stocks, bonds and cash. He asserted that a tax on real property alone is not morally or legally defensible. After reciting several Texas court decisions, he concluded: "The courts, in effect, seem to be sending the people of Texas a message: Repeal your intangible property tax or get ready to put it into effect."[1]

Senator Lock expressed his conviction that it would be unfair to repeal the tax on intangible wealth, leaving the burden to be borne by real property owners. He recommended, instead, that all property taxes be repealed, or that a compromise solution be adopted: ". . .with the intangible tax being repealed - and with the real property tax being retained in a modified form at a level which would make the discrimination bearable." (emphasis added.)

Regardless of the outcome of the Rodriguez suit, it seems very likely that the issues of taxpayer equity in the support of public education will have to be resolved - perhaps before the goal of resource equalization can be realized.

MEASURING THE "DE FACTO" LOCAL DISTRICT TAX BASE

If a state-local school finance partnership is to be maintained, and if district resources are to be equalized through that partnership, Texas must find a way to measure local district taxpaying ability with acceptable accuracy, however the local tax base may legally be defined.

On behalf of the various groups studying the Texas school finance problem, the Texas Advisory Commission on Intergovernmental Relations prepared a memorandum summarizing the tax base measurement problem which read in part:

---

[1] *Ottis E. Lock, Remarks to the Legislative Property Tax Committee Meeting at Nacogdoches, Texas, August 28, 1972. The breakdown of property wealth by classification was taken from a national study which might or might not be representative of Texas.*

HOW THE WEALTH OF THE STATE AS A WHOLE AND THE WEALTH OF EACH SCHOOL DISTRICT CAN BE MEASURED

Re-appraisal. One method of measuring the current value of taxable property throughout the state and within each school district is to conduct a massive property re-appraisal program. Some states are doing this including Alabama which for its relative small geographic area is spending $28 million in a re-appraisal program. Estimates of what it would cost to conduct such a study in Texas range upward of $200 million.

Assessment Ratio Studies. A more common and less expensive way of measuring property value is through property assessment ratio studies. Forty-two states conduct these on a regular basis. Texas does not. The majority of states use a procedure that involves sampling information about the sales of property in each jurisdiction supplemented by appraisals of certain types of property that are not subject to frequent sales. The result of a property assessment ratio study is a ratio of assessed value to market value of taxable property. From this the total market value of all property can be determined.

TEXAS STATUS

No agency in Texas has been given the specific responsibility of measuring the wealth of each school district and reporting it for purposes of structuring a new state finance system. As a result all of the committees and agencies studying public school finance are without this information.

Acting in cooporation, the staff representatives of five of the official study groups have attempted to establish a three-phase procedure for arriving at a permanent and continuing way of measuring property value in each school district. The phases are as follows:

Phase 1. An attempt is currently being made to gather the best information that can be obtained within current resources as to the total wealth of each school district. The procedure for this is a questionnaire to each school district giving the best figures available to the state from current sources of assessment ratio information and asking school officials to either agree with the state figure or substantiate a different figure.

Phase 2. Returns from Phase 1 should produce adequate figures for initial planning, but may well be subject to dispute. A current and comprehensive study of the wealth of each school district is needed. This can be accomplished by:

(1) Contracting with the U. S. Bureau of the Census which is equipped to do such work and has experience with similar studies. The cost of this endeavor would be approximately $1.5 million.

(2) A state study could be generated without Census Bureau help. The cost would be the same. No state agency is now equipped or experienced to do this job.

Phase 3. Phase 3 would involve the establishment of a continuing system for measuring the wealth of each school district as well as other jurisdictions. This information would be used for annual allocations of state school finance funds. State expertise could be established over a period of time.

The annual cost of Phase 3 would be reduced significantly if the Legislature would enact a procedure requiring the regular reporting to a state agency on each sale of property in the state. This can be accomplished without violating the confidentiality of the individual transactions.[1]

A request to the Third Called Session of the 62nd Texas Legislature for an appropriation to begin implementation of the second phase of the suggested procedure did not receive favorable action. Phase One has been completed as described, and the results were published by the Texas Education Agency on behalf of the "Texas School Finance Study Groups" on September 6, 1972.[2] The estimates of market value of property taxed by school districts employed in the analysis below are based on the figures published by TEA.

It should be emphasized that the published estimates of market value by district are subject to serious question. About a third of the districts never responded to the questionnaire asking their reaction to the proposed ratios. Some of the estimates date back to the Committee on Public School Education Study and include sample appraisals of all types of real property. Other estimates are more recent and are based almost exclusively on the sales prices of single-family dwellings compared to their assessed value. None of the ratios reflect the value of intangible property - other than bank stock and intangibles of other financial businesses.

---

[1] *Texas Advisory Commission on Intergovernmental Relations, "Determining Property Value for Public School Finance Purposes," June 22, 1972.*

[2] *Preliminary Estimates of 1970 Market Value of Taxed Property of Texas School Districts, Texas School Finance Study Groups, Austin, 1972.*

Despite these obvious limitations, the market value estimates published by TEA are the only ones available for calculating property values by district on even a reasonably comparable basis. The decision in the Rodriguez case used market value per student as the measure of local taxpaying ability and effort, and any proposed plan of equalization is apt to be evaluated by the same yardstick. Until the Texas Legislature authorizes some state agency to make an official estimate of actual property taxpaying ability - and provides the necessary tools -- it will be impossible to make accurate comparisons.

MARKET VALUE OF TAXED PROPERTY AS A MEASURE OF ABILITY AND EFFORT

The estimated market value of all property taxed by local school districts in Texas during 1970-71 totaled just over $130.2 billion, or an average of $52,600 per child attending the public schools. That compares with assessed values totaling $49.8 billion - or 38.3 percent of the market value estimate:

STATE TOTALS - 1970-71

1. Assessed Value: $ 49,839,268,000 ÷ = 38.3% Ratio of Assessed Value to Market Val.
   Est. Market Value: $130,243,609,000

2. Est. Market Value: $130,243,609,000 ÷ = $52,600 Market Value Per ADA (Student)
   Ave. Daily Att. $ 2,476,120

Using this estimate, any district with less than $52,600 of market value property per student would be below average in wealth, and any district above that level would be "richer" than average.

Table 10

NUMBER OF SCHOOL DISTRICTS BY ESTIMATED MARKET VALUE PER ADA, 1970-71

Market Value Per ADA	No. Dists.	ADA	Total Market Value
Under $30,000	162	759,965	$ 15,861,450,000
$ 30,000 - 49,999	225	816,840	30,642,630,000
50,000 - 74,999	201	595,005	34,825,720,000
75,000 - 99,999	128	131,090	11,109,200,000
100,000 - 149,999	150	80,147	9,630,850,000
150,000 - 199,999	80	32,476	5,642,340,000
Over $200,000	203	60,597	22,531,410,000
Total	1,149	2,476,120	$130,243,610,000

In 1970-71, one-third of the districts (387) with approximately 64 percen of the students had less than $50,000 estimated market value per student, as shown in Table 10. That meant that two-thirds of the districts with only about one-third of the students averaged more than $50,000

in market value per pupil. Together, these 762 more-affluent districts had about 64 percent of the total estimated real property wealth of the state. It is this mismatch between resources and students that precipitated the state's school finance equalization problems.

Total school district property taxes levied in 1970-71 amounted to $822 million, of which $197 million was required for Local Fund Assignments under the Foundation Program and $175 million was needed for debt service payments. That left approximately $450 million for local enrichment. These levy figures may be divided by the total estimated market value of property taxed by the districts to produce average "effective" tax rates, as follows:

1. Total Levy: $822 million / Tot. Mkt. Val.: $130,244 million = 63.1 cents per $100 total "effective" rate

2. LFA Levy: $197 million / Tot. Mkt. Val.: $130,244 million = 15.1 cents per $100 "effective" LFA rate[1]

3. Enrichment: $450 million / Tot. Mkt. Val.: $130,244 million = 34.6 cents per $100 "effective" Enr. rate

4. Debt Service: $175 million / Tot. Mkt. Val.: $130,244 million = 13.4 cents per $100 "effective" Debt Serv. rate

5. Total Cur. Op.: $647 million / Tot. Mkt. Val.: $130,244 million = 49.7 cents per $100 "effective" rate for current operations

The total "effective" tax rate represents a measure of "burden" or "effort," and districts may be ranked above or below the state average of 63.1 cents. By the same token, the average of 15.1 cents required to raise the Local Fund Assignment may be classified as a "fair share" Local Fund Assignment. Districts below that average benefit by the present system for measuring local ability, and those above the average are penalized under the present system, as compared to a market-value type index of ability.

In terms of burden or effort, the average 63-cent rate per $100 of market value amounts to less than two-thirds of one percent. As Table 11 on the next page shows, about 262 districts with a total of 1,895,300 students levied taxes above the average, with 59 of these districts educating 463,266 students taxing their property above the one-percent level. On the other hand, 887 districts with 580,800 students were

---

[1] *As used in this analysis the Local Fund Assignment includes "credits" granted to various districts. Budget-balanced districts, however, are not required to raise the full amount assigned, and the assignment for other districts is increased if they receive students from budget-balanced districts. The 15.1 cent rate published by the TEA represents the net amount assigned; the actual amount raised by local districts was equal to 14.52 cents per $100 of market value, and that figure is used in later tables in this report.*

Table 11

FREQUENCY DISTRIBUTION BY EFFECTIVE TAX RATE BASED ON ESTIMATED MARKET VALUE TAXED BY TEXAS SCHOOL DISTRICTS, 1970-71

Effective Rate Per $100 Mkt. Val.	MAINTENANCE						Debt Service		Grand Total	
	LFA		Enrichment		Subtotal					
	Dists.	Students	Dists.	Students	Dists.	Students	Dists.	Students	Dists.	Students
.0- 4.9	104	49,400	87	48,584	4	652	492	178,398	2	40
5.0- 9.9	394	297,046	168	68,868	44	8,361	260	215,722	33	3,439
10.0- 14.9	301	450,011	177	90,257	100	70,440	165	671,291	65	18,678
15.0- 19.9	220	1,006,174	144	80,198	154	64,017	97	549,229	103	30,443
20.0- 24.9	102	620,094	125	96,904	126	60,798	55	343,732	124	48,334
25.0- 29.9	23	47,724	92	123,205	130	88,700	38	229,585	94	46,751
30.0- 34.9	3	4,539	76	111,756	94	55,476	8	28,737	94	62,032
35.0- 39.9	1	1,095	72	453,123	90	92,973	19	109,846	86	54,636
40.0- 44.9	0	0	52	215,436	68	80,325	8	91,130	80	59,628
45.0- 49.9	0	0	36	163,100	50	92,957	3	5,613	64	59,947
50.0- 54.9	0	0	42	547,123	62	361,290	0	0	36	40,045
55.0- 59.9	0	0	35	245,121	50	198,993	3	52,396	57	71,530
60.0- 64.9	0	0	17	105,108	41	235,447	0	0	49	85,271
65.0- 69.9	0	0	11	47,026	36	248,514	0	0	38	268,360
70.0- 74.9	0	0	4	22,470	40	387,724	0	0	30	98,206
75.0- 99.9	1	38	10	56,841	52	401,368	0	0	135	1,065,513
100.0-124.9	0	0	1	1,001	8	28,084	1	442	53	435,134
125.0-149.9	0	0	0	0	0	0	0	0	6	28,132
150.0-or more	0	0	0	0	0	0	0	0	0	0

Read as follows, top line: An "effective" rate (rate required on $100 market value) of 0-4.9 cents would have raised the Local Fund Assignment for 104 districts with 49,400 students. The same rate would have produced the enrichment funds actually raised by 87 districts with 48,584 students. The 0-4.9 rate would have financed both LFA and enrichment for only 4 districts with 652 students. A total of 492 districts with 178,398 students could have met their debt service requirements with the 0-4.9 effective rate. When both maintenance and debt requirements are considered, only two districts with 40 pupils could have managed with a 0-4.9 effective rate.

below the average in burden or effort, and 100 districts with 22,157 pupils levied taxes at less than 15 cents per $100 of market value - or below even the state average Local Fund Assignment.

The effective maintenance tax for current operations averaged just under 50 cents per $100 of market value among Texas school districts in 1970-71, but the rate ranged from less than five cents in four districts to more than $1.00 in eight districts. The portion of the maintenance tax required to raise the Local Fund Assignment averaged 15.1 cents on market value, but the range was from less than five cents in 104 districts to more than thirty cents in three districts.

If the local shares of the Foundation Program cost had been based on market value rather than on the combined Economic Index-County Tax Roll system of measurement in 1970-71, about 30 percent of the districts would have been required to pay less, and the rest would have paid more toward the cost of the Foundation Program. For more than 100 districts, the change would have raised or lowered the effective rate for the Local Fund Assignment by 10 cents per $100 of market value - or more. (See Appendix B for all districts.)

In 1970-71 there were 203 districts with an estimated market value of property on their tax rolls in excess of $200,000 per student. At the state average effective tax rate of slightly more than 63 cents per $100 of market value, all of these 203 districts would have raised a minimum of $1,260 per student. Coupled with the state per capita distribution of $119, they would have enjoyed an income level in excess of $1,400 per student in most cases.

Under the Economic Index-County Tax Roll measurement of local ability, 124 of the 203 districts received at least some Foundation Program funds from the state in 1970-71 because they were not classified as "budget balance" districts. In fact, 65 of the 124 received more than the average of $355 per student in state aid, and 11 received more than twice that amount per student.[1] For the most part the 124 districts were small. Their combined enrollment was slightly above 30,000 students, and only five had more than 1,000 pupils.

The present yardstick of local ability clearly favors the smaller districts in comparison to a measure based on market value:

District Size in ADA	Effective Main. Tax/$100 Mkt. Val.			LFA Change Based on 14.5¢ Av. State Rate X Mkt. Val.
	LFA	Enr.	Total	
Over 50,000	19.2	45.5	64.7	$ -12,011,000
10,000 - 49,999	18.3	50.9	69.2	-9,739,700
5,000 - 9,999	18.2	47.8	66.0	-3,897,200
1,500 - 4,999	13.2	32.7	45.9	3,548,300
1,000 - 1,499	10.0	20.7	30.7	4,337,500
500 - 999	9.7	20.5	30.2	7,024,000
100 - 499	9.0	16.5	25.5	8,434,200
Under 100	6.2	11.8	18.0	2,304,000

[1] *Based on state aid data reported by the districts; subject to correction.*

Although the average change in LFA rate under a market-value approach does not look impressive, the 82 districts with more than 5,000 students would have enjoyed a combined local cost share reduction of $25.6 million in 1970-71, with the smaller districts increased by a like amount. Of course, not all districts above 5,000 would have benefitted, and not all districts below 5,000 would have suffered a loss under a market-value index. In fact the net shift from 806 "losers" to 343 "winners" would have totaled about $34.4 million. As noted earlier, a reduction in local fund assignment produces a corresponding increase in state aid, unless the district is a "budget balance" system. In that case, the LFA reduction might be sufficient to make the district eligible for Foundation Program aid. Conversely, an increased Local Fund Assignment reduces state aid unless the district already is a budget-balance system.

The larger districts also levy higher maintenance tax rates than the smaller districts seem to require. Districts in the 10,000 to 50,000 category have slightly higher rates for both enrichment and for total current purposes than any other group. Below that level, total effective tax rates, or tax "burdens" decline directly as the group size decreases. In fact, the effective rates are at least twice as high in districts with more than 5,000 students as they are in districts with less than 1,500. The 1,500 to 5,000 group falls halfway between the two extremes.

Source of LFA Variations: Economic Index or County Tax Roll? The Economic Index attempts only to measure relative ability among counties, as noted in Chapter I, because economic activity data is not available on a school district basis. Within each county, the relative taxpaying ability of each district is based on its percentage share of the county tax roll, as reported by the county tax assessor. Both the Economic Index and the County Tax Roll may produce inequities in Local Fund Assignments as compared with "fair shares" based on market value. For example, every district but one in Harrison County had a 1970-71 LFA rate in excess of the state average, and four districts were 50 to 95 percent above the state level. These four were also 82 to 138 percent above the level of the other two districts in the county:

Table 12

EFFECTIVE LOCAL FUND ASSIGNMENT TAX RATES BASED ON ESTIMATED MARKET VALUE FOR HARRISON AND MILAM COUNTY SCHOOL DISTRICTS, 1970-71

Harrison County Districts	Effective LFA Tax Rate	Milam County Districts	Effective LFA Tax Rate
Karnack ISD	15.9¢/100	Maysfield CSD	12.3¢/$100
Marshall ISD	29.5	Buckholts RHSD	7.7
Waskom ISD	22.8	Cameron ISD	8.1
Hallsville ISD	22.6	Gause ISD	4.1
Harleton ISD	12.4	Milano ISD	18.8
Elysian Fields ISD	24.5	Rockdale ISD	12.1
		Thorndale ISD	10.0

By comparison with Harrison County, every district in Milam County had an effective LFA tax rate below the state average. Yet two districts in Milam County had rates that were 38 to 200 percent higher than the rates of four other districts. Apparently, the Economic Index favors Milam County in comparison with Harrison County, and the county tax rolls favor some districts as compared with others within each of the two counties, when estimated market value is the basis of comparison. Harrison County districts are penalized by the Economic Index, despite the fact that every district in the county except Karnack enjoyed a "maximum tax rate credit" which reduced its Local Fund Assignment in 1970-71.

THE IMPACT OF LOCAL FUND ASSIGNMENT "CREDITS"

In 1970-71, a total of 393 districts had their Local Fund Assignments reduced by the application of one or more of seven types of "credits" in the Foundation Program. For all but the budget-balance districts, the credits produced additional state aid. The total value of the credits was just over $21 million, and this sum was added back into the total Local Fund Assignment for all districts in 1971-72. By 1971-72 the number of participating districts had dropped to 390, but the total amount of the credits had increased to $28.4 million - a 35 percent rise in one year. (See value of credits by district in Appendix B.)

The Texas Education Code in Sec. 16.6 prescribes the legal basis for the various credits, the number of which was increased to eight in 1971:

> *(b) In any district containing state university-owned land, state-owned prison land, land in one or more parcels comprising a total area in excess of 7,000 acres used for municipal cooling lakes in the generation of electricity in counties having a population of more than 700,000 according to the last preceding federal census, federal-owned forestry land, federal owned reservoirs, federal-owned recreation areas, federal-owned military reservations, or federal-owned Indian reservations, the amount assigned to a school district shall be reduced in the proportion that the area included in the above named classification bears to the total area of the district. For purposes hereof, state university owned land is defined to mean and include also state owned land located in Brazos County and devoted to the use of Texas A&M University and land owned by East Texas State University in Hunt County and land owned by Pan American University.*
>
> *(c) No Local Fund Assignment shall be charged to the Boy's Ranch Independent School District in Oldham County, the Bexar County School for Boys Independent School District in Bexar County, or the Bexar County School for Girls Independent School District in Bexar County.*

(d) Beginning with the school year 1967-1968, and thereafter, in any school district having three percent or more of its total scholastic population for the preceding school year composed of scholastic residents and transfers of tax-exempt institutions for orphan, dependent, and/or neglected children, the amount assigned to such a district shall be reduced for the current school year by an amount equal to the product of the total average daily attendance of students who were residents and/or transfers of such tax exempt institutions during the preceding school year multiplied by $151.50. . . .

(e) If the revenue that would be derived from the legal maximum local maintenance school tax is less than the amount assigned to a school district according to its economic index, and if the district's property valuation is not less than the same property's valuation for state and county purposes, the lesser amount shall be assigned to be raised by such school district.

The rationale for the various credits is something less than clearly persuasive.

The Land Credits. The Gilmer-Aikin Committee report carried no mention of credits of any type, but Senate Bill 116, as introduced in the 51st Texas Legislature in 1949, carried two kinds of provisions respecting certain types of exempt land. The section on the Economic Index provided that the state and county-assessed value factor for each county should include "the valuation of all university-owned land, federal-owned forestry land, federal-owned military and Indian reservations in each district, from which no tax is collected, such land to be valued on a comparable basis with similar land in the county." The section of the Bill on each district's share of the county Local Fund Assignment then provided: "Where part of the property of a school district, because of location of university-owned lands and federal-owned forests and military and Indian reservations, produces no school taxes, a district's determined amount of local funds to be raised for its Foundation Program shall be reduced proportionately, based on proper certificates from the county Tax Assessor-Collector. . . ."

This first compromise thus would have counted the estimated value of the exempt lands in allocating county shares of the cost, but would have deducted the lands from the shares of districts within the county. Even that trade-out was of doubtful equity because (1) it increased the local cost for all districts in the affected counties, but reduced the cost for only those districts containing the lands; (2) since the exempt lands were not on the school district or county tax rolls anyway, they would not have been reflected in the percentage share of

county values allocated to the districts; and (3) the relationship between estimates of relative county wealth based on measures of economic activity, and the value of land exempt from county or school district tax rolls would be remote at best.

As S.B. 116 was enacted, the first half of the equation was eliminated: the estimated value of the exempt lands was not included in the calculation of county Local Fund Assignments.

The original land exemptions have been expanded to include state-owned prison land, federally owned reservoirs, federally owned recreation land, and municipally owned cooling lakes. The latter was designed as a "bracket" provision because it applied only in counties with more than 700,000 population and more than 7,000 acres devoted to a cooling lake or lakes. The university-owned land exemption was also broadened to include Texas A&M University (but only in Brazos County), East Texas State University and Pan American University.

Apart from the questionable merits of any credit for exempt land which has virtually no bearing on a school district's computed ability to pay local property taxes, both the measure of the credit and the various criteria for exemption are highly suspect. For example:

1. The land occupied by Fort Bliss in the El Paso School District is worth a great deal less per acre than the land in the downtown and residential areas of El Paso, but the district gets a direct percentage reduction based on the amount of land in Fort Bliss (worth nearly $1.3 million to El Paso in additional state aid in 1970-71). The district also received $2.4 million in federal impact funds to offset any loss of revenue from the base, and the children of military personnel earn State Foundation Program assistance computed separately from the local share of program costs.

   By contrast, Camp Mabry, a Texas National Guard base occupying a large chunk of valuable land in the heart of an expensive residential area in Austin, is exempt, like Fort Bliss, from local property taxes, but it is not treated as a credit against Austin's Local Fund Assignment.

2. The land occupied by various University of Texas institutions at Arlington, Richardson, Galveston, Odessa, San Antonio, Austin and El Paso is exempt from local taxes and treated as a credit for the districts in which the land is located. The Texas A&M University property in Brazos County only, and the land occupied by Pan American and East Texas State Universities are exempt.

   By contrast, the substantial acreage occupied by other state institutions like Texas Tech University, North Texas State University and Southwest Texas State University; the lands on which the public junior colleges are located; and the space occupied by private colleges and universities like TCU, SMU, and Rice all are exempt from local taxes, but do not yield credits to the school districts in which they are located.

3. Land for other public institutions like the federal post offices, the veterans' hospitals, the State Capitol building, and the county court houses is not liable for local taxes, but it does not produce credits for school district Local Fund Assignments.

4. Federal recreation and reservoir lands are treated as credits for Local Fund Assignments, but not state parks, game preserves or reservoirs and parklands owned by river authorities, water districts or municipalities - with one exception.

From the standpoint of equity there are three obvious questions: (1) If land (or other property) exempt from local taxes is to be treated as a credit for Local Fund Assignments, why not include all such property?; (2) Why should credits be based on the percentage of land in a district which is exempt, rather than on some estimate of the actual value of the property?; (3) If exempt lands in some fashion increase the measure of economic activity charged to a county under the Economic Index, why should not every district in the county get the benefit of the credit, rather than just the district in which the land is located?

The Eleemosynary School Districts. The Education Code specifies that no Local Fund Assignment shall be charged to the school districts operated by Boy's Ranch in Oldham County, and the State Schools for Boys and Girls in Bexar County. Actually there are thirty school districts maintained in various eleemosynary institutions and on federal military bases which have no Local Fund Assignment. Five of these thirty districts (including the two Bexar County institutions specified in the law) did not report attendance in their schools in 1970-71, and may have transferred their students to a public school system. All of the remaining 25 received state aid funds in 1970-71. Nineteen of the 25 were state institutions of one kind or another, but three were privately owned (Boy's Ranch, Masonic Home, and Pythian Home) and three were on federal military bases in San Antonio (Randolph Field, Lackland and Fort Sam Houston).

The cost of operating at least some of these special school districts was included in the total Foundation Program calculation, and probably added about $437,000 to the local share financed by the remaining 1,059 nonbudget-balance districts. There would appear to be little logical basis for such an approach, other than the effort to maintain something like an 80-20 state-local split for the covered costs.

The Orphan's Home Credit. By restricting the credit for orphans to districts where such children comprise at least three percent of the total attendance, the provision was limited to a dozen rather small districts. The rationale for the credit is questionable in the first place, since districts earn Foundation Program funds on the allocation side of the formulas for each child that attends school, whether or not he is an orphan. If there is any merit to the credit, there would seem to be no reason for refusing the benefit to larger districts like Waco which

educates several hundred children from the orphanages in its area. The precise amount of the credit - $151.50 per child - could not possibly represent any measure of need or reduced taxpaying ability for longer than one year, yet the figure is embedded permanently in the statute.

The Maximum Tax Rate Credit. The background for the Maximum Tax Rate Credit was discussed in Chapter I of this report. Intended as a protection for small common school districts, the curious interpretation of the clause has translated the credit into a windfall for a large number of independent districts which are allowed to "pretend" they are limited to maintenance funds raised on the basis of the county tax roll valuations. The total cost of the credit has grown spectacularly in recent years:

Year	No. Dists.	Total of Maximum Tax Rate Credits
1965-66	74	$ 1,483,540
1970-71	177	15,023,475
1971-72	171	21,231,030

The rapid increase in the cost of the credits came about when the major school districts became eligible following enactment of House Bill 240 in 1969, which substantially increased the cost of the Foundation Program - including the total Local Fund Assignment.

Houston, the largest school district in the State, provides a striking illustration of the peculiar nature of the Maximum Tax Rate Credit in operation. With a total assessed value of $4.783 billion based on an average assessment ratio of 39.8 percent of market value in 1971-72, Houston collected more than $65 million in property taxes for operating purposes compared with an initial Local Fund Assignment of $24.3 million But the state and county assessed value assigned to the Houston district by the county tax assessor was only $1.398 billion based on an average county assessment ratio of about 16.4 percent of market value. After subtracting the tax rate required to service its bonded indebtedness from the general statutory rate of $1.50, the remaining rate for current maintenance and operating purposes was multiplied times the state and county value. (Houston actually operates under a separate statutory maximum rate of $2.00.) The result fell $1.9 million below the district's Local Fund Assignment, and could thus be claimed as a Maximum Tax Rate Credit.

In August 1971, the Houston ISD issued $10 million of ten-year bonds payable at the rate of $3 million for each of the first two years and at $500,000 a year for each of the remaining eight years. That act increased the total annual debt service cost to the district by about $3.4 million, thus raising the computed debt service tax rate and reducing the maintenance rate. As a result, the district claimed a Maximum Tax Rate Credit of more than $3.2 million - an increase of $1.3 million produced by the issuance of the short-term bonds. That process worked so well that Houston decided to buy back the $4 million worth of bonds scheduled to expire between 1974 and 1981, further increasing

the cost of debt service and reducing the available maintenance tax rate. The district then claimed an additional $1.8 million Maximum Tax Rate Credit for 1972-73. The decision by the Texas Education Agency on that request still was pending when this report went to the press.

A relatively low state and county assessment ratio is one of the prerequisites for claiming a Maximum Tax Rate Credit. In Harris County, the cost of county-financed services has risen, and the County Commissioner's Court has decided to raise the assessment ratio. That action, based on county responsibilities and wholly irrelevant to the issue of school district taxpaying ability, may reduce or eliminate Houston's Maximum Tax Rate Credit.

It might be noted that, even if Houston qualifies for the full $5 million Maximum Tax Rate Credit it has claimed for 1972-73, its net benefit from the combined credit provisions in the Foundation Program probably will be less than $2 million. Under the Economic Index-County Tax Roll measure of local taxpaying ability, Houston is required to raise approximately 10 percent of the total statewide Local Fund Assignment, including the prior year's credits amounting to $28.4 million in 1971-72. That means Houston will have to absorb nearly $3 million of the cost of credits granted to other districts.

As noted earlier, the Maximum Tax Rate Credit clause in the Foundation Program was meant to protect common school districts. The legality of its application to independent school districts never has been tested in the courts, and the Attorney General never has been requested to give his opinion on the interpretation approved by the Texas Education Agency.

BUDGET BALANCE AS A CREDIT

Because their Local Fund Assignments plus their share of the per capita distribution of the Available School Fund ($119 per student in 1970-71) exceed the computed cost of their Foundation Programs, 90 districts in 1970-71 received no payments from the Foundation Program fund. In fact, the Local Fund Assignments plus the per capita payments totaled approximately $7.8 million more than the Foundation Program cost of these districts classified as "rich" in terms of the present formulas. The $7.8 million thus was "lost" to the combined total 20-percent share of the Foundation Program financing. To cure the problem, and to restore something like an 80-20 state-local split of the cost, the budget balance by statute now is added back to the combined Local Fund Assignment for all districts in the following year.

Treating the budget balance as a credit presents a further distortion of the system under which each district is supposed to contribute a fair share to the cost of the Foundation Program in relation to its taxpaying ability. In effect, the poor and average districts help make up the hypothetical loss in rich district contributions.

THE IMPACT OF ADJUSTMENTS TO LOCAL FUND ASSIGNMENTS

Table 13 summarizes the overall impact of the credits and adjustments to the Local Fund Assignments for all districts in 1970-71. Partly because of the annual growth of the credits, and the annual lag in charging the credits against the combined Local Fund Assignment, the state-local split of the Foundation Program costs never quite equals 80-20:

1960	84% State	16% Local
1965	82	18
1970	81	19
1971	82	18

Table 13

1970-71 LOCAL FUND ASSIGNMENT AND CREDITS

No. of Districts			
1,149	GROSS LOCAL FUND ASSIGNMENT		$217,200,000
	CREDITS AND ADJUSTMENTS:		
36	University Land	$ 1,739,807	
9	State Prison Land	259,395	
42	Federal Forest Land	156,345	
114	Federal Recreation Land	1,417,074	
69	Federal Military Land	2,324,839	
	Subtotal - Land	$ 5,897,460	21.0%
177	Maximum Tax Rate Credits	$ 15,023,475	53.4%
90	Budget-Balance Districts[1]	7,026,700	25.0%
13	Orphans Homes	146,159	0.5%
	Other Adjustments	36,506	0.1%
	Total Credits & Exemptions	$ 28,130,300	100.0%
1,149	NET LOCAL FUND ASSIGNMENT		$189,069,700

Credits in 1970-71 accounted for 13.0% of gross LFA.

It would be very difficult to demonstrate any clear relationship between the various credits and the actual taxpaying ability of the beneficiary districts. Benefits thus granted to selected classes of districts invite the extension of the credit policy to other districts claiming new types of limits on their taxpaying ability or new types of burdens on their educational systems.

[1] *Budget balance for 1,149 districts of $7,413,700 less budgetary excess of $387,000 picked up other districts with transferred students.*

If equalization of local resources among school districts is to be accomplished through expansion of the Foundation Program, the credit concept should be reviewed very critically before it is incorporated in any measure of local ability.

DEBT SERVICE IMPACT

The effective tax rate required for debt service statewide averaged 13.4 cents per $100 of market value in 1970-71. However, some 15 percent of the districts had no debt service taxes at all, and 492 districts had an effective rate of less than five cents. On the other hand, the required rate exceeded 25 cents in 80 districts and ranged up to 55 cents in districts like Edgewood and Ysleta. Nearly half of the students attended school in districts where the effective debt service tax rate was between 10 and 20 cents. (See Table 11 above.)

A district's latitude for raising local funds to support current education programs naturally is limited when it has substantial debt service obligations. If that fact is taken into account by the courts, any approved state-local partnership for financing education costs might have to reflect the impact of such obligations.

THE COMBINED FINANCIAL PICTURE IN EXAMPLE DISTRICTS

Using the six pairs of districts compared in Chapter II, the overall picture under the present state school finance system may be illustrated. An analysis reveals the following general relationships: (See Table 14 on the following page.)

- Dallas had a tax burden or effort approximately 26 percent higher than that of Houston, and produced about $100 per student more in local funds. Debt service requirements were about the same. Houston received $45 per student more in state aid than Dallas, and had about $48 per student less to spend from combined local taxes and state aid.

- The tax burden in Austin and Corpus Christi was about the same (about one percent of property values), but Austin received $113 per student (44%) more for its effort because of a larger tax base. Debt service requirements were a little higher in Austin. Austin received $20 per student more in state aid, combined with the higher yield in local taxes, for a total per student amounting to $94 more than Corpus Christi.

- Waco's tax burden was 12 percent higher than that of Laredo, and the effort yielded $224 more because of Laredo's smaller tax base. Waco spent $64 per student more for debt service, but it received $34 more per student in state aid, leaving a combined total of $194 per student (46%) more for current operations.

Table 14

EFFECTIVE TAX RATES, YIELD AND STATE AID FOR EXAMPLE DISTRICTS PAIRED BY SIZE, 1970-71

District	Effective Tax Rate			Tax Revenue/ADA[1]			State Aid	State-Local
	Total	Debt	Oper.	Total	Debt	Oper.	Per ADA	Total/ADA
Houston	67.7¢	12.7¢	54.9¢	$379	$71	$308	$315	$623
Dallas	85.7	13.9	71.7	479	78	401	270	671
Austin	100.5	26.8	73.7	371	99	272	373	645
Corpus Christi	99.9	23.2	76.7	258	60	198	353	551
Waco	96.8	23.5	73.3	316	82	234	378	612
Laredo	86.4	16.9	69.6	92	18	74	344	418
Alamo Heights	83.5	16.2	67.3	472	91	381	393	774
Mission	118.0	35.4	82.6	98	29	69	377	446
DeKalb	27.6	5.5	22.1	51	10	41	526	567
Needville	38.0	8.0	30.0	218	46	172	379	551
Montgomery	17.7	2.5	15.2	250	37	213	506	719
Farmersville	27.9	2.8	25.1	140	13	127	456	583
STATE	63.1	13.4	49.7	329	50	279	354	633

Read Table 14 as follows, top line: The Houston ISD levied taxes equal to 67.7¢ per $100 of estimated market value in 1970-71, divided 12.7¢ for debt service and 54.9¢ for operating expenses. These rates yielded a total of $379 per pupil in ADA, divided $71 for debt service and $308 for operations. The district also received state aid equal to $315 per ADA, giving a total available for current operations (excluding federal aid) of $623 per ADA - $308 local funds plus $315 state funds. (Detail may not add because of rounding)

- Mission's tax burden was 41 percent higher than Alamo Heights', but it received $374 per student less in local taxes for its effort because of a much lower tax base. Alamo Heights' debt obligations required less than half the tax effort of Mission, but the per student yield was three times as high. The combination of local tax receipts for operating purposes and state aid gave Alamo Heights $328 per student more (a 74% advantage).

- Needville's tax burden was 38 percent higher than DeKalb's, but its tax base was also much larger, and the local revenue yield favored Needville by $167 per student (more than three times greater). Debt service requirements called for $36 per student

[1] *Local tax revenue per ADA in this table differs from the local Income numbers used in Table 8 which include receipts from other sources such as fees and gifts, plus fund surpluses from prior years, etc.*

more in Needville, but DeKalb received 39 percent more in state aid. The combination of local operating tax revenue and state aid left the two districts only $16 per student apart.

- Farmersville's tax burden was 58 percent higher than Montgomery's, but its tax yield was $110 per student less (44%) because it had a much smaller tax base. Farmersville needed a higher percentage of its tax levy for debt service, and it received $50 per student less in state aid. As a result, Montgomery had $136 per student more to spend on current needs (23%).

The next table shows the reason for the disparities in local tax receipts measured in terms of estimated market values.

Table 15

MARKET VALUE PER STUDENT, EFFECTIVE TAX RATE AND AMOUNT PER STUDENT COMPARED WITH A MARKET VALUE INDEX FOR EXAMPLE DISTRICTS, 1970-71

District	Mkt. Val. Per ADA (000)	Effective LFA Rate	LFA/ADA	LFA/ADA @ 14.5¢ X Mkt. Val.	Change Per ADA	Total Change
Houston	$ 56.6	17.6¢	$ 99	$ 82	+$ 17	+$3,528,638
Dallas	56.3	21.6	122	82	+ 40	+ 5,856,377
Austin	36.8	12.9	48	53	- 5	- 288,823
Corpus Chr.	25.6	23.0	59	37	+ 22	+ 925,823
Waco	33.3	21.7	72	48	+ 24	+ 410,302
Laredo	11.1	18.8	21	16	+ 5	+ 84,363
Alamo Hght.	56.4	17.8	100	82	+ 18	+ 88,481
Mission	8.2	22.8	19	12	+ 7	+ 30,540
DeKalb	18.8	14.2	27	26	+ 1	+ 726
Needville	58.0	10.0	58	84	- 26	- 32,693
Montgomery	137.0	2.6	35	199	- 164	- 98,636
Fmrsvil.	44.7	7.3	33	65	- 32	- 19,884
STATE	52.6	14.52	76	76	-	--

Table 15 should be read as follows (top line): Houston had approximately $56,600 per student in market value of taxed property; the effective tax rate on market value for raising its Local Fund Assignment was 17.6 cents (compared with the state average of 14.52 cents); its Local Fund Assignment amounted to an average of $99 per student; a Local Fund Assignment for Houston based on the state average effective LFA tax rate would have averaged $82 per student, or a saving of $17 per student compared with the present system of measurement; and a change to a market value system of determining Local Fund Assignments would have saved Houston a total of more than $3.5 million in 1970-71.

An analysis of Table 15 shows:

- Seven of the 12 districts (including all of the larger systems except Austin) have Local Fund Assignment effective tax rates well above the state average and would receive additional state aid under a market value index. Dallas and Houston alone would receive more than $9 million additional state funds corresponding to the reduction in their local shares of the Foundation Program cost.

- Mission and Laredo, the very poor districts in terms of market value per student (16 and 21 percent of the state average, respectively) would receive relatively little benefit from a switch to a market value index. This suggests that equalizing local shares of the Foundation Program cost would not help the very poor districts materially unless the allocation formulas of the program were substantially expanded to encompass the enrichment expenditures of more affluent districts.

- Farmersville, Needville and Montgomery - three of the four smaller districts in the group - all are much better treated by the existing Economic Index-County Tax Roll system than they would be under a market value index. Montgomery, in particular, with an estimated market value of property per student of $137,000 (more than two and a half times the state average), had a Local Fund Assignment requiring an effective tax rate of only 2.6¢ (about one-sixth of the state average), and would lose $164 per student under a market value system.

The Local Fund Assignment per student figures in Table 15 above for the example districts have been adjusted to reflect "credits" granted to nine of the twelve:

District	1970-71 Value of Credits Per ADA	Basis
Houston	$ 4	University and Recreation Lands and Maximum Tax
Dallas	15	Maximum Tax
Austin	- (less than $1)	University Land
Corpus Christi	1	Military Base
Waco	2	Recreation Land
Laredo	1	Military Base
Alamo Heights	1	University Land
Montgomery	11	Federal Forest
Farmersville	6	Recreation Land

Of course, Houston's Maximum Tax Rate Credit was substantially increased in 1971-72, as described above. In terms of correcting the inequities in Local Fund Assignments per student, the credits largely were irrational in their effect on the 12 example districts.

THE TEXAS SCHOOL FINANCE SYSTEM AND THE MISSION-TYPE DISTRICT

A review of the tables comparing the 12 districts paired by size, points up the predicament of the Mission-type school district under the Texas school finance system:

1. Mission has the lowest per capita tax base in the group - less than one-sixth of the state average.

2. Mission had by far the greatest tax burden or effort among the group - almost double the state average - but the yield from that effort was less than a third of the state average, and third lowest in the group.

3. Mission's debt service requirements were almost three times the state average and used up more than a third of its tax revenue per student - the highest percentage debt requirement in the group.

4. Mission's effective Local Fund Assignment tax rate was the second highest among the 12 districts and 57 percent above the state average.

5. Mission's Foundation Program cost per student was nearly 10 percent below the state average, more than $100 below the district with which it was paired by size, and the third lowest among the 12. It lost $10 per student because it could not keep all of its Foundation positions filled, and it received no benefit from the prior year attendance option.

6. Mission received no benefit from any of the credit provisions, and it was well below the state average in funds for the discretionary vocational and special education programs.

7. Despite its exceptional local tax effort, Mission had only a little more than two-thirds of the state average operating funds per student, the second lowest total in the group of 12 districts (behind Laredo). Mission had the second highest ratio of students to professional personnel, and the third lowest salary enrichment per professional (about $700 below the state average).

Under the present system it would be virtually impossible for Mission to lift its program to the state average income and expenditure level, much less match the level of the more than 700 districts with greater than average market value per student.

CONCLUSION

When all of the special benefits, exceptions and adjustments are taken into account, the state-supported school finance system in Texas almost produces individually prescribed allocation formulas for the 1,149 taxpaying districts. In 1970-71:

- 433 districts were allotted 1,161 extra teachers (plus other personnel) beyond their current needs because they declined in enrollment from the prior year.

- 520 districts received $65 million for Special Education programs approved by TEA.

- 933 districts were given $54.5 million for Vocational programs of varying cost per student - most separately approved by TEA.

- 100 districts (or more) had adjustments approved by TEA totaling $1.3 million in more state aid because they were too small to operate with a regular formula allotment.

- 16 districts were granted extra teachers because of migrant students (and five districts claimed an epidemic) worth about $400 thousand.

- 776 districts received about $4.6 million in supplemental state aid for variable salary plans above the minimum schedule.

- 917 districts benefitted by the new state reimbursement for sick leave costs to the extent of nearly $3 million.

- 88 districts were awarded a total of nearly $590 thousand in state funds for Educational TV.

- 386 districts received $2.5 million in reimbursement for supervising student teachers.

- 85 districts were granted $1.9 million in state-aid bonuses because some other district or districts had consolidated with them.

- 50 districts (or more) received funds totaling nearly $2.5 million for educating deaf or preschool non-English speaking students.

- 270 districts (with some overlap) received $5.9 million more in state aid because they received "credits" against their Local Fund Assignments for some kind of government-owned land.

- 177 districts qualified for $15 million more state aid because their calculated "legal" tax rates on county-assessed values would not produce their Local Fund Assignments (although only 13 actually used the County Tax Roll to raise local taxes).

- 13 districts received $146 thousand more state aid because children classed as "orphans" attended their schools.

- 90 "budget balance" districts were "forgiven" $7.2 million in "excess" Local Fund Assignments - to be raised by the remaining 1,059 districts in 1971-72.

In addition, 25 special districts, three of them privately operated and three operated on federal military bases, received state Available School funds but had no Local Fund Assignment to be raised from property taxes. Because some districts qualified for several kinds of adjustments, it is difficult to determine the net number of districts which received no special benefits and thus might be called "regular" participants. Of course, every district was affected - at least in some small way - by every special subsidy granted to any other district.

In any reform movement aimed at equalizing resources among districts and improving equity among taxpayers, the existing loopholes, special subsidies and differential benefits should be eliminated unless it can be proved that they have some rational relationship either to educational need or to actual taxpaying ability.

If the estimated market value of property taxed by the school districts becomes the basis for equalization plans, the latitude for local enrichment of state-supported programs will make it impossible to achieve reasonable equalization of resources without some modification of the local tax base and/or some limit on local taxing authority in the most affluent districts.

APPENDIXES

APPENDIX A

STAFFING RATIOS, INCOME AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE, 1970-71

Appendix A includes revenue and expenditure data per child in average daily attendance in 1970-71, arranged by county and by school district. It also shows the average salary enrichment amount paid to Foundation Program professional personnel.

The first page of Appendix A displays the data for 30 selected districts, including the 12 used in the body of the report for analytical comparisons, the other major districts in the State, and selected urban, suburban and rural districts.

The data in Appendix A may be read as follows (using the Houston Independent School District at the top of the first page as an example):

> Houston in 1970-71 had an average of one Foundation Program professional employee for each 20.7 students in average daily attendance. When the extra professionals employed by Houston are added to the total, there was one professional for each 19.6 students. Following the name of the district, there are four columns showing the income per student: (1) $407 from local sources; (2) $315 from the State; (3) $50 from the Federal government; or (4) $772 total from all sources.
>
> The next four columns show the purpose of current operating expenditures from state and local revenues per student by the Houston district: (5) $409 on the Foundation Program; (6) $103 for staff enrichment, including extra professionals and higher salaries; (7) Other purposes, including nonprofessional employees and operating costs above the Foundation Program allowance; and (8) $643 in total current operating costs.
>
> The last column in the table shows that Houston paid Foundation Program professional employees an average of $1,706 above the Foundation Program salary schedule.

The numbers used in this Appendix were computed from reports to the Texas Education Agency by local districts. Although extensive efforts have been made to eliminate mistakes and errors, the data still are far from completely accurate.

STAFFING RATIOS, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P. +EXCESS		COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
SELECTED DISTRICTS											
20.7	19.6	HOUSTON ISD	407.	315.	50.	772.	409.	103.	131.	643.	1706.
21.9	19.5	DALLAS ISD	522.	270.	38.	829.	385.	120.	167.	672.	1721.
20.4	18.0	AUSTIN ISD	412.	373.	34.	819.	427.	95.	138.	659.	1060.
20.9	20.3	CORPUS CHRISTI ISD	270.	353.	66.	690.	406.	62.	88.	556.	1100.
19.7	17.8	WACO ISD	328.	378.	45.	751.	443.	52.	125.	620.	250.
22.5	22.5	LAREDO ISD	103.	344.	204.	651.	367.	5.	91.	463.	158.
18.4	14.7	ALAMO HEIGHTS ISD	520.	393.	65.	978.	492.	169.	143.	804.	1450.
21.1	20.5	MISSION ISD	109.	377.	152.	639.	390.	20.	31.	441.	274.
17.3	17.0	DEKALB ISD	62.	526.	126.	714.	539.	22.	63.	624.	299.
20.9	20.1	NEEDVILLE ISD	223.	379.	45.	647.	430.	42.	59.	530.	645.
18.4	15.4	MONTGOMERY ISD	251.	506.	118.	875.	539.	64.	112.	715.	93.
19.4	18.2	FARMERSVILLE ISD	148.	456.	42.	647.	483.	27.	87.	597.	177.
20.8	20.1	FORT WORTH ISD	349.	338.	93.	780.	412.	73.	114.	599.	1322.
20.8	20.4	SAN ANTONIO ISD	234.	365.	147.	746.	402.	43.	94.	539.	792.
21.0	19.7	EL PASO ISD	216.	397.	76.	690.	413.	79.	126.	617.	1219.
20.1	18.2	BEAUMONT ISD	392.	380.	77.	848.	438.	91.	149.	678.	1117.
20.3	18.9	TYLER ISD	352.	361.	47.	760.	446.	83.	87.	615.	1220.
20.3	18.2	WICHITA FALLS ISD	318.	362.	88.	768.	429.	85.	92.	606.	838.
21.8	21.0	EDGEWOOD ISD	64.	354.	180.	598.	357.	30.	29.	416.	426.
21.2	15.4	DEER PARK ISD	1161.	116.	17.	1295.	430.	271.	329.	1030.	2318.
22.2	20.4	SPRING BRANCH ISD	402.	323.	7.	732.	371.	71.	117.	560.	1069.
21.2	20.4	MESQUITE ISD	200.	368.	11.	579.	393.	30.	54.	477.	412.
22.8	16.0	HIGHLAND PARK ISD	719.	236.	2.	957.	408.	252.	164.	824.	2457.
22.0	22.4	BROWNSVILLE ISD	130.	333.	108.	570.	360.	20.	67.	446.	300.
21.5	20.5	EDINBURG ISD	364.	351.	162.	877.	402.	45.	64.	510.	606.
19.8	18.5	LUBBOCK ISD	354.	369.	62.	785.	434.	78.	114.	626.	1088.
19.5	18.7	AMARILLO ISD	333.	374.	27.	734.	444.	65.	113.	622.	1018.
23.5	17.7	BUSHLAND CONS CSD	1712.	99.	23.	1834.	473.	136.	240.	848.	948.
21.5	12.7	ANDREWS ISD	1578.	129.	1.	1709.	426.	528.	443.	1397.	4275.
17.5	5.8	LOVING ISD	3363.	0.	0.	3363.	684.	931.	775.	2390.	910.
20.5	18.7	TOTAL	349.	355.	63.	767.	426.[1]	79.	112.	617.	946.

[1] *Excludes transportation allowance if it was paid to the county.*

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						ANDERSON COUNTY						
20.3	16.4	CAYUGA ISD	240.	408.	66.	714.	541.	90.		43.	675.	198.
20.5	19.2	ELKHART ISD	177.	436.	62.	675.	479.	27.		42.	547.	171.
21.5	18.4	FRANKSTON ISD	611.	279.	57.	946.	466.	56.		150.	672.	231.
17.3	12.9	NECHES ISD	563.	334.	75.	973.	606.	139.		155.	900.	298.
19.0	13.9	PALESTINE ISD	174.	459.	86.	719.	493.	14.		84.	591.	282.
20.9	20.0	TICKER ISD	213.	397.	43.	654.	436.	30.		79.	544.	229.
17.9	13.7	SLOCUM ISD	277.	436.	46.	759.	609.	127.		61.	795.	254.
						ANDREWS COUNTY						
21.5	12.7	ANDREWS ISD	1578.	129.	1.	1709.	426.	528.		443.	1397.	4275.
						ANGELINA COUNTY						
21.3	21.3	HUDSON ISD	96.	437.	27.	560.	443.	2.		21.	465.	78.
20.3	20.3	LUFKIN ISD	221.	369.	42.	632.	428.	12.		62.	502.	204.
19.6	19.5	HUNTINGTON ISD	101.	446.	36.	584.	463.	-1.		38.	501.	0.
21.0	19.9	DIBOLL ISD	221.	366.	27.	614.	409.	30.		55.	494.	270.
19.9	18.8	ZAVALLA ISD	101.	470.	67.	639.	501.	22.		81.	604.	101.
20.2	19.7	CENTRAL ISD	87.	456.	27.	570.	471.	6.		30.	507.	4.
						ARANSAS COUNTY						
21.5	18.6	ARANSAS ISD	438.	326.	94.	859.	411.	106.		155.	672.	1208.
						ARCHER COUNTY						
18.5	14.8	ARCHER CITY ISD	735.	276.	22.	1033.	520.	109.		195.	824.	365.
21.0	16.8	HOLLIDAY ISD	709.	113.	10.	831.	449.	108.		213.	770.	510.
13.7	11.7	MEGARGEL ISD	365.	464.	60.	889.	675.	96.		102.	863.	76.
20.5	19.8	WINDTHORST ISD	155.	394.	5.	554.	434.	16.		85.	535.	47.
						ARMSTRONG COUNTY						
19.2	14.2	CLAUDE ISD	551.	413.	25.	989.	536.	137.		126.	798.	337.
						ATASCOSA COUNTY						
21.1	17.9	CHARLOTTE ISD	325.	321.	93.	738.	436.	82.		121.	640.	612.
19.2	16.8	JOURDANTON ISD	321.	381.	61.	763.	459.	69.		89.	617.	475.
20.1	18.0	LYTLE ISD	153.	436.	39.	628.	450.	50.		77.	576.	285.
20.3	17.7	PLEASANTON ISD	307.	381.	70.	757.	440.	79.		114.	633.	675.
20.1	19.9	POTEET ISD	129.	417.	118.	664.	421.	17.		51.	489.	292.
						AUSTIN COUNTY						
19.7	17.8	BELLVILLE ISD	400.	414.	62.	876.	482.	55.		95.	633.	408.
20.6	19.3	SEALY ISD	269.	378.	45.	691.	439.	50.		87.	576.	641.
19.2	15.1	WALLIS ISD	244.	445.	121.	809.	489.	112.		94.	695.	404.
						BAILEY COUNTY						
19.5	17.4	MULESHOE ISD	332.	405.	108.	845.	468.	68.		79.	615.	492.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
9.2	6.7	RULA ISD	735.	1052.	154.	1941.	1185.	292.	122.	1598.	388.
16.5	14.6	THREE WAY ISD	417.	554.	75.	1046.	654.	49.	71.	774.	85.
						BANDERA COUNTY					
16.0	14.9	MEDINA ISD	199.	649.	71.	919.	598.	38.	153.	789.	207.
21.5	20.3	BANDERA ISD	208.	375.	39.	622.	432.	46.	87.	564.	533.
						BASTROP COUNTY					
22.0	16.5	MCDADE CSD	230.	538.	0.	768.	414.	103.	127.	644.	0.
19.9	19.2	BASTROP ISD	174.	408.	73.	654.	441.	15.	78.	534.	115.
18.6	18.4	ELGIN ISD	136.	439.	54.	630.	482.	14.	38.	534.	226.
15.5	15.5	PAIGE ISD	370.	484.	0.	853.	637.	53.	88.	777.	825.
19.2	18.8	SMITHVILLE ISD	208.	453.	103.	764.	493.	11.	56.	560.	143.
						BAYLOR COUNTY					
19.8	17.7	SEYMOUR RHSD	327.	334.	44.	706.	456.	55.	94.	605.	310.
						BEE COUNTY					
19.8	18.4	BEEVILLE ISD	213.	399.	139.	751.	433.	63.	85.	581.	766.
18.6	12.3	PAWNEE ISD	426.	428.	115.	969.	547.	182.	61.	790.	189.
20.6	15.1	PETTUS ISD	640.	268.	57.	965.	466.	164.	178.	808.	979.
20.9	18.7	SKIDMORE-TYNAN ISD	433.	312.	69.	814.	466.	59.	105.	631.	525.
						BELL COUNTY					
25.1	25.1	SEATON CSD	156.	227.	0.	383.	286.	0.	115.	401.	0.
19.7	19.7	MOFFAT CSD	297.	412.	40.	750.	404.	0.	119.	523.	0.
24.3	24.3	NOLANVILLE CSD	128.	347.	35.	510.	372.	6.	126.	504.	142.
20.4	20.4	ACADEMY ISD	122.	424.	43.	589.	463.	12.	38.	512.	284.
21.2	20.7	BARTLETT ISD	154.	411.	74.	639.	463.	9.	63.	536.	100.
20.0	19.8	BELTON ISD	120.	438.	159.	716.	441.	17.	76.	534.	287.
18.7	18.7	HOL D ISD	215.	440.	85.	741.	499.	9.	63.	572.	224.
21.6	19.3	KILLEEN ISD	51.	390.	167.	608.	391.	76.	57.	525.	885.
18.9	18.9	ROGERS ISD	141.	476.	109.	725.	514.	8.	45.	567.	190.
17.2	15.0	SALADO ISD	285.	520.	107.	911.	596.	56.	77.	729.	69.
21.2	19.3	TEMPLE ISD	267.	370.	39.	675.	414.	61.	115.	590.	625.
20.9	20.0	TROY ISD	231.	413.	59.	704.	462.	23.	27.	512.	244.
						BEXAR COUNTY					
18.4	14.7	ALAMO HEIGHTS ISD	520.	393.	65.	978.	492.	169.	143.	804.	1450.
20.8	20.5	HARLANDALE ISD	113.	388.	66.	567.	401.	33.	57.	491.	568.
21.8	21.0	EDGEWOOD ISD	64.	354.	180.	598.	357.	30.	29.	416.	426.
20.8	20.4	SAN ANTONIO ISD	234.	365.	147.	746.	402.	43.	94.	539.	792.
21.7	21.2	SO SAN ANTONIO ISD	141.	356.	99.	595.	366.	36.	81.	483.	657.
22.4	22.4	SOMERSET ISD	102.	378.	37.	517.	393.	7.	54.	454.	166.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.3	18.6	NORTH EAST ISD	309.	363.	48.	720.	422.	77.		122.	621.	938.
21.1	21.1	EAST CENTRAL ISD	217.	383.	44.	643.	408.	12.		65.	486.	292.
19.9	19.8	SOUTHWEST ISD	90.	408.	63.	561.	422.	9.		48.	479.	141.
20.5	20.4	NORTHSIDE ISD	221.	377.	74.	672.	402.	39.		92.	533.	784.
19.9	17.4	JUDSON ISD	236.	401.	83.	720.	432.	81.		64.	578.	757.
19.5	19.3	SOUTHSIDE ISD	108.	431.	66.	605.	440.	17.		54.	512.	317.
						BLANCO	COUNTY					
19.0	18.0	JOHNSON CITY ISD	277.	434.	46.	757.	531.	26.		39.	595.	209.
14.8	14.3	BLANCO ISD	203.	606.	38.	847.	662.	29.		66.	756.	204.
						BORDEN	COUNTY					
18.9	10.8	BORDEN ISD	1797.	130.	17.	1943.	586.	382.		633.	1600.	1575.
						BOSQUE	COUNTY					
8.7	7.8	IREDELL RHSD	303.	998.	31.	1383.	1144.	90.		102.	1336.	124.
12.7	10.5	KOPPERL RHSD	254.	718.	55.	1028.	782.	118.		57.	957.	79.
21.3	20.1	CLIFTON ISD	183.	392.	3.	579.	444.	16.		84.	543.	0.
19.9	19.9	MERIDIAN ISD	149.	431.	10.	590.	482.	9.		36.	528.	184.
15.1	13.4	MORGAN ISD	159.	582.	15.	756.	634.	42.		63.	739.	0.
19.7	19.4	VALLEY MILLS ISD	229.	423.	16.	668.	482.	17.		76.	576.	214.
12.3	12.3	WALNUT SPRINGS ISD	209.	706.	17.	932.	780.	77.		20.	877.	994.
12.4	11.4	CRANFILLS GAP ISD	312.	674.	12.	998.	771.	54.		80.	905.	79.
						BOWIE	COUNTY					
21.5	20.2	SIMMS CSD	38.	426.	51.	516.	436.	23.		68.	527.	143.
18.5	15.9	MALTA CSD	58.	459.	57.	574.	492.	68.		43.	603.	450.
20.1	20.1	RED LICK CSD	53.	400.	58.	511.	434.	6.		43.	483.	160.
21.3	21.0	PLEASANT GROVE CSD	189.	348.	69.	606.	392.	5.		29.	427.	36.
21.6	18.0	SPRING HILL CSD	92.	335.	34.	461.	426.	67.		58.	550.	174.
21.2	19.4	HUBBARD CSD	39.	414.	87.	540.	444.	26.		64.	533.	0.
21.1	21.1	LEARY CSD	29.	398.	87.	514.	418.	9.		75.	503.	250.
20.0	19.5	LIBERTY-EYLAU RHSD	105.	419.	56.	580.	433.	16.		62.	511.	226.
17.3	17.0	DEKALB ISD	62.	526.	126.	714.	539.	22.		63.	624.	299.
18.6	18.6	HOOKS ISD	61.	446.	91.	599.	457.	16.		50.	523.	329.
20.2	20.2	MAUD ISD	31.	446.	76.	553.	447.	0.		33.	480.	46.
19.0	18.8	NEW BOSTON ISD	54.	447.	124.	626.	461.	20.		55.	536.	341.
20.6	20.6	REDWATER ISD	36.	440.	77.	553.	441.	5.		33.	479.	103.
19.4	18.6	TEXARKANA ISD	254.	412.	93.	759.	453.	45.		128.	625.	611.
						BRAZORIA	COUNTY					
21.3	16.4	ALVIN ISD	668.	252.	17.	937.	411.	183.		161.	756.	1617.
21.1	19.3	ANGLETON ISD	436.	312.	27.	776.	414.	91.		110.	615.	1270.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.6	16.6	DANBURY ISD	541.	361.	15.	916.	438.	127.	185.	751.	1011.
21.0	15.7	BRAZOSPORT ISD	763.	236.	11.	1011.	435.	207.	183.	825.	1729.
21.2	14.9	SWEENY ISD	976.	186.	13.	1174.	452.	239.	301.	992.	1595.
20.2	17.3	COLUMBIA-BRAZORIA	523.	338.	33.	894.	447.	120.	149.	715.	1240.
20.6	18.6	PEARLAND ISD	368.	389.	7.	764.	412.	80.	123.	614.	943.
23.4	19.9	MANVEL ISD	750.	103.	0.	854.	368.	82.	148.	599.	806.
24.4	16.4	DAMON ISD	695.	201.	0.	896.	406.	166.	190.	762.	913.
						BRAZOS	COUNTY				
20.4	17.1	A & M CONS. ISD	411.	393.	16.	820.	433.	88.	113.	633.	581.
20.4	19.9	BRYAN ISD	169.	385.	91.	645.	420.	25.	74.	520.	399.
						BREWSTER	COUNTY				
13.9	13.9	SAN VICENTE CSD	207.	592.	236.	1035.	643.	73.	425.	1140.	1010.
17.1	17.1	TERLINGUA CSD	106.	332.	0.	437.	407.	0.	-11.	395.	0.
19.8	18.1	ALPINE ISD	299.	404.	68.	772.	435.	82.	135.	653.	978.
16.0	14.0	MARATHON ISD	547.	472.	85.	1104.	571.	70.	213.	853.	156.
						BRISCOE	COUNTY				
15.1	13.2	QUITAQUE ISD	372.	518.	88.	978.	619.	61.	89.	769.	144.
17.6	13.7	SILVERTON ISD	555.	424.	20.	999.	545.	134.	123.	802.	574.
						BROOKS	COUNTY				
21.1	16.6	BROOKS ISD	626.	224.	71.	921.	420.	130.	205.	755.	734.
						BROWN	COUNTY				
18.9	17.1	BLANKET RHSD	107.	467.	10.	584.	517.	36.	60.	613.	0.
16.0	16.0	MAY RHSD	165.	439.	11.	615.	565.	1.	42.	609.	64.
13.5	11.2	ZEPHYR CSD	198.	604.	15.	817.	656.	102.	60.	818.	0.
18.6	18.6	BANGS ISD	217.	439.	3.	659.	519.	6.	94.	619.	109.
19.6	18.5	BROWNWOOD ISD	299.	408.	33.	739.	467.	38.	109.	613.	309.
9.7	8.6	BROOKSMITH ISD	352.	736.	17.	1105.	897.	78.	79.	1055.	0.
18.9	17.6	EARLY ISD	111.	433.	7.	551.	471.	21.	22.	514.	0.
						BURLESON	COUNTY				
20.1	20.1	DEANVILLE CSD	130.	345.	70.	546.	417.	0.	10.	427.	0.
19.1	19.1	COOKS POINT CSD	120.	382.	0.	502.	456.	0.	4.	460.	0.
18.8	18.5	CALDWELL ISD	246.	440.	53.	739.	490.	37.	69.	596.	602.
18.5	18.5	SOMERVILLE ISD	196.	478.	71.	744.	507.	6.	80.	593.	158.
19.0	17.9	SNOOK ISD	208.	519.	138.	865.	555.	21.	68.	644.	93.
						BURNET	COUNTY				
19.8	19.3	BURNET ISD	299.	443.	38.	781.	473.	25.	79.	577.	358.
20.5	18.9	MARBLE FALLS ISD	248.	402.	46.	697.	448.	41.	96.	584.	303.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						CALDWELL COUNTY						
19.1	19.1	LOCKHART ISD	182.	407.	71.	660.	440.	25.	72.	537.		508.
20.1	18.3	LULING ISD	322.	373.	56.	751.	442.	51.	98.	592.		356.
20.5	16.8	PRAIRIE LEA ISD	316.	339.	75.	730.	470.	67.	101.	639.		45.
						CALHOUN COUNTY						
20.7	16.4	CALHOUN ISD	595.	254.	3.	852.	433.	142.	157.	731.		1074.
						CALLAHAN COUNTY						
8.9	6.6	PUTNAM RHSD	821.	827.	0.	1648.	1058.	233.	180.	1471.		50.
19.0	16.7	EULA RHSD	232.	393.	6.	631.	495.	54.	74.	623.		225.
21.0	21.0	CROSS PLAINS ISD	171.	414.	54.	639.	490.	10.	48.	549.		215.
21.5	21.5	CLYDE ISD	117.	382.	9.	507.	413.	15.	37.	465.		361.
20.7	17.7	BAIRD ISD	363.	378.	8.	750.	478.	78.	105.	662.		588.
						CAMERON COUNTY						
24.9	24.9	CAMERON CO CONS CS	85.	287.	168.	539.	322.	9.	175.	506.		205.
25.2	23.6	LAS YESCAS CSD	268.	228.	131.	627.	336.	14.	133.	483.		13.
12.9	12.9	HARDIN RANCH CSD	752.	311.	413.	1475.	720.	0.	457.	1178.		0.
22.9	22.4	BROWNSVILLE ISD	130.	333.	108.	570.	360.	20.	67.	446.		300.
21.1	20.7	HARLINGEN ISD	199.	363.	78.	640.	398.	17.	91.	506.		294.
22.0	21.1	LA FERIA ISD	132.	389.	126.	647.	404.	18.	57.	480.		172.
21.6	21.3	LOS FRESNOS ISD	178.	366.	126.	670.	402.	23.	57.	482.		467.
21.3	18.5	POINT ISABEL ISD	373.	313.	187.	873.	395.	95.	86.	575.		807.
20.2	19.8	RIO HONDO ISD	164.	404.	147.	715.	437.	17.	50.	505.		214.
22.4	21.7	SAN BENITO ISD	106.	361.	152.	619.	379.	10.	38.	427.		-0.
25.5	25.5	SANTA MARIA ISD	200.	271.	86.	557.	310.	7.	17.	334.		190.
21.6	19.4	SANTA ROSA ISD	109.	389.	221.	718.	417.	39.	6.	462.		151.
						CAMP COUNTY						
18.8	18.2	PITTSBURG ISD	192.	450.	61.	703.	506.	32.	56.	594.		388.
						CARSON COUNTY						
19.7	16.0	GROOM ISD	680.	309.	16.	1005.	488.	113.	224.	826.		674.
21.2	15.0	PANHANDLE ISD	669.	293.	45.	1007.	477.	182.	160.	819.		738.
20.0	11.3	WHITE DEER ISD	1119.	149.	11.	1279.	487.	345.	263.	1094.		955.
						CASS COUNTY						
18.5	15.4	MARIETTA CSD	125.	485.	76.	686.	517.	83.	51.	651.		0.
19.8	19.8	BLOOMBURG RHSD	102.	459.	75.	637.	493.	0.	56.	549.		0.
18.9	18.9	ATLANTA ISD	221.	461.	88.	770.	498.	14.	56.	568.		317.
20.2	20.2	AVINGER ISD	114.	453.	89.	655.	472.	2.	41.	514.		92.
21.5	21.5	HUGHES SPRINGS ISD	149.	394.	68.	611.	434.	9.	42.	485.		237.
20.8	20.4	LINDEN-KILDARE ISD	178.	434.	85.	697.	474.	18.	66.	558.		257.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
19.5	17.5	MCLEOD ISD	130.	490.	61.	680.	521.	50.		124.	694.	223.
20.2	19.7	QUEEN CITY ISD	42.	473.	86.	601.	472.	9.		44.	524.	0.
						CASTRO	COUNTY					
19.9	17.0	DIMMITT ISD	487.	409.	241.	1137.	458.	112.		153.	723.	931.
19.4	17.2	HART ISD	329.	456.	104.	888.	495.	78.		76.	649.	690.
20.7	20.7	NAZARETH ISD	237.	454.	46.	738.	490.	19.		89.	598.	402.
						CHAMBERS	COUNTY					
20.8	13.6	ANAHUAC ISD	1213.	154.	4.	1372.	468.	273.		397.	1138.	1459.
22.2	13.6	BARBERS HILL ISD	1386.	110.	0.	1497.	432.	328.		472.	1232.	1904.
21.0	16.5	EAST CHAMBERS ISD	593.	309.	18.	920.	441.	133.		153.	727.	817.
						CHEROKEE	COUNTY					
16.1	16.1	NEW HOPE CSD	313.	436.	0.	749.	607.	-3.		125.	729.	0.
18.1	18.1	ALTO ISD	164.	502.	72.	738.	542.	11.		59.	613.	243.
20.4	19.1	JACKSONVILLE ISD	316.	416.	97.	829.	463.	40.		88.	590.	434.
11.6	10.6	MAYDELLE ISD	299.	798.	77.	1173.	861.	48.		62.	971.	0.
19.7	18.9	RUSK ISD	211.	395.	118.	725.	454.	31.		65.	549.	300.
16.6	15.3	NEW SUMMERFIELD IS	163.	512.	120.	794.	543.	34.		42.	619.	59.
19.3	18.1	WELLS ISD	154.	492.	73.	719.	532.	28.		48.	608.	201.
						CHILDRESS	COUNTY					
19.4	18.2	CHILDRESS ISD	257.	398.	47.	702.	466.	33.		116.	616.	288.
						CLAY	COUNTY					
16.1	14.7	BYERS ISD	340.	533.	17.	890.	596.	35.		93.	724.	100.
20.2	17.2	HENRIETTA ISD	333.	380.	29.	741.	471.	74.		96.	641.	424.
21.3	21.3	PETROLIA ISD	95.	398.	16.	508.	451.	5.		45.	502.	102.
13.0	11.2	BELLEVUE ISD	468.	558.	11.	1036.	746.	71.		76.	892.	-42.
14.6	13.4	MIDWAY ISD	737.	394.	16.	1146.	757.	50.		200.	1007.	181.
						COCHRAN	COUNTY					
20.1	17.6	MORTON ISD	356.	389.	42.	787.	450.	73.		104.	628.	615.
20.3	11.1	WHITEFACE ISD	1300.	121.	311.	1732.	492.	368.		501.	1361.	1353.
13.3	9.7	BLEDSOE ISD	802.	459.	33.	1295.	711.	239.		298.	1248.	899.
						COKE	COUNTY					
19.2	15.3	BRONTE ISD	760.	267.	31.	1059.	524.	142.		191.	857.	875.
20.2	13.5	ROBERT LEE ISD	921.	177.	33.	1131.	470.	191.		206.	867.	601.
						COLEMAN	COUNTY					
12.6	12.6	MOZELLE RHSD	303.	608.	14.	925.	731.	9.		86.	826.	154.
14.3	11.7	TALPA CSD	552.	425.	11.	988.	655.	106.		190.	951.	263.
9.5	8.6	NOVICE CSD	732.	720.	19.	1472.	962.	69.		462.	1494.	59.
19.1	17.9	COLEMAN ISD	227.	422.	56.	704.	481.	37.		84.	601.	308.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P. STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.3	18.7	SANTA ANNA ISD	376.	358.	26.	761.	467.	43.	115.	626.	200.
						COLLIN	COUNTY				
22.0	22.0	LOVEJOY CSD	131.	373.	10.	514.	422.	-2.	24.	444.	0.
24.5	21.0	MELISSA RHSD	146.	283.	0.	429.	331.	47.	53.	432.	314.
18.6	18.6	BLUE RIDGE RHSD	94.	450.	7.	552.	481.	-0.	51.	532.	40.
18.8	17.7	COMMUNITY RHSD	107.	458.	10.	574.	485.	21.	48.	554.	106.
20.9	19.4	ALLEN ISD	255.	396.	6.	657.	426.	41.	44.	511.	408.
19.2	19.2	ANNA ISD	122.	474.	5.	601.	502.	11.	49.	562.	254.
20.4	18.6	CELINA ISD	159.	431.	56.	645.	482.	39.	83.	605.	216.
19.4	18.2	FARMERSVILLE ISD	148.	456.	42.	647.	483.	27.	87.	597.	177.
20.7	18.4	FRISCO ISD	278.	398.	20.	695.	424.	65.	96.	585.	587.
20.5	19.0	MCKINNEY ISD	248.	402.	65.	715.	430.	43.	81.	554.	403.
20.2	18.9	PLANO ISD	379.	377.	10.	766.	404.	76.	117.	596.	1089.
21.7	20.6	PRINCETON ISD	152.	422.	36.	610.	432.	18.	37.	487.	140.
19.0	19.0	PROSPER ISD	264.	423.	15.	702.	509.	5.	58.	573.	140.
13.9	12.2	WESTMINSTER ISD	177.	675.	93.	945.	706.	54.	35.	794.	101.
20.9	20.9	WYLIE ISD	268.	405.	29.	702.	421.	25.	100.	545.	560.
						COLLINGSWORT	COUNTY				
11.0	9.9	QUAIL RHSD	360.	871.	51.	1281.	899.	51.	272.	1222.	67.
12.9	10.9	SAMNORWOOD RHSD	556.	623.	48.	1228.	717.	109.	345.	1171.	225.
12.1	9.1	DODSON ISD	392.	649.	81.	1122.	761.	196.	147.	1104.	100.
19.4	18.0	WELLINGTON ISD	311.	428.	63.	802.	508.	31.	103.	641.	120.
						COLORADO	COUNTY				
20.7	20.7	COLUMBUS ISD	328.	323.	44.	694.	442.	21.	52.	515.	487.
19.3	16.7	RICE CONSOLIDATED	653.	315.	64.	1032.	468.	113.	161.	742.	1168.
19.7	18.7	WEIMAR ISD	197.	403.	67.	667.	479.	27.	33.	538.	200.
						COMAL	COUNTY				
19.0	17.6	NEW BRAUNFELS ISD	296.	430.	37.	763.	469.	60.	101.	630.	699.
19.0	15.1	COMAL COUNTY ISD	494.	428.	39.	962.	490.	131.	126.	747.	754.
						COMANCHE	COUNTY				
18.6	18.1	COMANCHE ISD	201.	399.	50.	650.	473.	22.	60.	554.	209.
20.5	20.5	DE LEON ISD	216.	383.	53.	652.	477.	13.	53.	543.	269.
16.8	15.3	GUSTINE ISD	207.	554.	6.	768.	653.	46.	80.	779.	125.
12.8	12.8	SIDNEY ISD	165.	742.	6.	914.	720.	1.	123.	844.	61.
						CONCHO	COUNTY				
13.7	12.3	EOLA RHSD	345.	562.	11.	917.	635.	50.	153.	838.	67.
12.8	10.5	PAINT ROCK RHSD	636.	520.	13.	1169.	723.	112.	222.	1057.	11.
18.9	15.7	EDEN ISD	363.	410.	48.	821.	485.	77.	90.	652.	180.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						COOKE COUNTY						
13.3	8.8	WALNUT BEND CSD	1361.	99.	87.	1547.	806.	272.	468.	1547.		298.
21.4	10.7	SIVELLS BEND CSD	1218.	113.	0.	1332.	660.	411.	207.	1278.		375.
20.5	19.3	GAINESVILLE ISD	240.	373.	7.	620.	446.	50.	60.	556.		667.
19.9	17.4	MUENSTER ISD	378.	338.	14.	730.	515.	63.	63.	641.		213.
18.1	17.0	VALLEY VIEW ISD	263.	463.	49.	774.	537.	24.	31.	592.		87.
19.8	15.2	CALLISBURG ISD	407.	280.	7.	695.	521.	105.	89.	716.		104.
18.6	15.9	ERA ISD	326.	456.	11.	793.	570.	56.	55.	681.		87.
23.0	20.3	LINDSAY ISD	139.	375.	70.	584.	429.	50.	6.	485.		166.
						CORYELL COUNTY						
17.4	17.4	MOUND CSD	245.	462.	0.	707.	539.	10.	34.	583.		178.
15.3	15.3	JONESBORO RHSD	181.	566.	11.	758.	643.	0.	84.	727.		0.
14.8	13.7	EVANT ISD	221.	543.	15.	779.	623.	34.	130.	787.		78.
20.1	19.8	GATESVILLE ISD	154.	468.	98.	720.	467.	18.	74.	558.		263.
15.9	14.3	OGLESBY ISD	198.	557.	19.	774.	600.	49.	63.	712.		156.
20.7	20.3	COPPERAS COVE ISD	49.	388.	88.	524.	398.	16.	61.	475.		253.
						COTTLE COUNTY						
20.1	17.8	PADUCAH ISD	270.	372.	90.	732.	459.	51.	94.	604.		305.
						CRANE COUNTY						
21.5	12.6	CRANE ISD	1179.	127.	0.	1306.	424.	351.	345.	1120.		1487.
						CROCKETT COUNTY						
24.2	15.6	CROCKETT CSD	719.	100.	18.	838.	367.	221.	232.	820.		871.
						CROSBY COUNTY						
20.0	16.4	CROSBYTON ISD	389.	396.	47.	832.	474.	113.	144.	731.		811.
20.0	18.5	LORENZO ISD	461.	387.	102.	949.	461.	73.	157.	692.		798.
19.8	15.9	RALLS ISD	422.	383.	53.	858.	470.	110.	120.	700.		606.
						CULBERSON COUNTY						
20.4	15.7	CULBERSON CO.CONS.	751.	371.	1.	1123.	450.	182.	160.	791.		1412.
						DALLAM COUNTY						
20.0	19.2	DALHART ISD	317.	362.	15.	694.	439.	45.	97.	581.		672.
16.3	12.5	TEXLINE ISD	821.	413.	73.	1307.	565.	145.	244.	954.		446.
						DALLAS COUNTY						
20.2	18.6	CARROLLTON-FARMERS	360.	350.	4.	714.	413.	68.	87.	568.		858.
20.0	18.6	CEDAR HILL ISD	346.	394.	13.	753.	439.	70.	132.	641.		954.
21.9	19.5	DALLAS ISD	522.	270.	38.	829.	385.	120.	167.	672.		1721.
20.2	19.1	DE SOTO ISD	270.	365.	9.	644.	398.	59.	74.	531.		838.
22.5	22.2	DUNCANVILLE ISD	274.	332.	16.	621.	363.	42.	71.	476.		912.
21.0	20.8	GARLAND ISD	244.	355.	8.	607.	397.	31.	42.	470.		637.

STAFFING RATIOS, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
[illegible]	21.3	GRAND PRAIRIE ISD	341.	312.	49.	702.	387.	59.	104.	550.		1164.
22.5	16.0	HIGHLAND PARK ISD	719.	236.	2.	957.	408.	252.	164.	824.		2457.
21.0	20.3	IRVING ISD	343.	352.	12.	708.	393.	67.	106.	566.		1197.
20.3	19.0	LANCASTER ISD	229.	398.	27.	654.	423.	54.	52.	529.		669.
21.2	20.4	MESQUITE ISD	200.	368.	11.	579.	393.	30.	54.	477.		412.
19.6	18.7	RICHARDSON ISD	350.	373.	3.	734.	432.	65.	97.	594.		990.
22.9	18.8	SUNNYVALE ISD	515.	329.	10.	854.	418.	133.	142.	694.		1463.
21.0	19.7	WILMER-HUTCHINS IS	231.	372.	35.	637.	396.	51.	54.	501.		610.
24.0	14.6	COPPELL ISD	986.	126.	0.	1112.	394.	227.	221.	843.		940.
						DAWSON	COUNTY					
18.9	11.8	DAWSON ISD	1181.	122.	45.	1348.	543.	254.	225.	1022.		538.
17.4	14.1	KLONDIKE ISD	651.	283.	28.	962.	588.	117.	197.	902.		634.
20.7	18.9	LAMESA ISD	350.	364.	109.	823.	418.	52.	107.	576.		569.
18.3	11.2	UNION ISD	1271.	202.	60.	1533.	660.	288.	445.	1392.		522.
19.8	16.7	SANDS ISD	620.	294.	29.	943.	528.	77.	152.	757.		373.
						DEAF SMITH	COUNTY					
19.7	18.7	HEREFORD ISD	366.	365.	137.	868.	445.	77.	79.	601.		1154.
17.4	13.9	WALCOTT ISD	2428.	123.	0.	2551.	674.	139.	515.	1329.		978.
						DELTA	COUNTY					
19.1	18.6	COOPER ISD	220.	466.	84.	770.	527.	18.	75.	621.		163.
19.2	19.2	FANNINDEL ISD	198.	409.	142.	829.	558.	11.	70.	640.		265.
						DENTON	COUNTY					
24.7	19.9	LITTLE ELM CSD	338.	314.	57.	704.	330.	66.	111.	507.		200.
17.2	12.3	ARGYLE RHSD	502.	489.	10.	1001.	522.	164.	57.	744.		413.
20.7	17.8	DENTON ISD	384.	397.	40.	820.	433.	91.	138.	662.		758.
20.6	19.4	LEWISVILLE ISD	296.	394.	17.	707.	412.	55.	71.	539.		763.
19.6	19.6	PILOT POINT ISD	229.	451.	37.	716.	475.	7.	77.	560.		185.
17.9	17.9	KRUM ISD	185.	504.	9.	698.	545.	7.	70.	622.		119.
15.6	15.6	POUDER ISD	224.	561.	11.	796.	609.	-0.	129.	737.		37.
20.4	19.5	AUBREY ISD	176.	440.	35.	651.	452.	16.	14.	481.		0.
19.4	18.5	SANGER ISD	212.	444.	24.	681.	467.	24.	93.	584.		186.
17.7	17.6	NORTHWEST ISD	184.	451.	29.	665.	508.	14.	56.	578.		239.
18.0	16.4	LAKE DALLAS ISD	229.	494.	22.	745.	496.	55.	80.	630.		342.
						DEWITT	COUNTY					
19.5	19.5	MEYERSVILLE CSD	674.	102.	0.	776.	503.	33.	5.	541.		633.
22.7	22.7	WESTHOFF RHSD	330.	210.	0.	540.	374.	11.	41.	426.		245.
19.0	17.7	CUERO ISD	348.	416.	92.	851.	473.	52.	93.	619.		543.
17.6	13.0	NORDHEIM ISD	450.	464.	140.	1063.	570.	149.	142.	869.		334.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.6	19.4	YOAKUM ISD	255.	371.	88.	714.	444.	39.		99.	582.	408.
18.1	18.1	YORKTOWN ISD	319.	422.	123.	864.	513.	34.		82.	629.	650.
						DICKENS	COUNTY					
13.2	9.4	MCADOO ISD	431.	710.	63.	1203.	789.	198.		135.	1122.	0.
17.5	16.4	SPUR ISD	456.	414.	74.	945.	530.	47.		116.	692.	365.
15.7	11.2	PATTON SPRINGS ISD	369.	546.	78.	994.	681.	156.		78.	915.	147.
						DIMMIT	COUNTY					
20.2	20.2	ASHERTON ISD	100.	355.	127.	582.	392.	3.		56.	451.	70.
22.2	20.1	CARRIZO SPRINGS IS	165.	341.	135.	641.	392.	41.		47.	480.	326.
						DONLEY	COUNTY					
18.1	13.9	CLARENDON ISD	443.	467.	34.	945.	564.	132.		133.	829.	340.
14.2	12.8	HEDLEY ISD	483.	578.	64.	1125.	648.	43.		188.	879.	57.
						DUVAL	COUNTY					
20.4	14.5	RAMIREZ CSD	1407.	83.	169.	1659.	482.	179.		674.	1336.	881.
21.	16.0	BENAVIDES ISD	938.	221.	70.	1228.	437.	136.		390.	964.	531.
21.5	19.8	SAN DIEGO ISD	424.	368.	442.	1235.	417.	38.		397.	852.	272.
						EASTLAND	COUNTY					
13.4	12.1	CARBON ISD	253.	686.	33.	972.	778.	51.		82.	910.	76.
20.9	19.4	CISCO ISD	252.	399.	25.	676.	454.	28.		103.	585.	226.
20.5	20.5	EASTLAND ISD	205.	429.	29.	663.	455.	11.		82.	548.	274.
18.2	17.1	GORMAN ISD	222.	472.	40.	734.	552.	32.		87.	670.	191.
20.1	19.5	RANGER ISD	240.	384.	2.	626.	468.	23.		109.	600.	304.
19.0	15.9	RISING STAR ISD	262.	483.	62.	807.	562.	87.		132.	781.	231.
						ECTOR	COUNTY					
20.6	17.8	ECTOR ISD	497.	311.	16.	824.	434.	140.		123.	697.	1615.
						EDWARDS	COUNTY					
.0	11.0	CARTA VALLEY CSD	945.	105.	0.	1050.	0.	697.		151.	848.	0.
19.0	15.2	ROCKSPRINGS ISD	323.	477.	47.	848.	485.	116.		80.	680.	362.
18.2	18.2	NUECES CANYON ISD	294.	438.	143.	876.	504.	11.		168.	683.	245.
						ELLIS	COUNTY					
17.6	15.2	AVALON ISD	212.	514.	133.	860.	579.	59.		45.	683.	46.
19.4	19.0	ENNIS ISD	243.	388.	98.	729.	444.	44.		61.	549.	758.
18.3	18.3	FERRIS ISD	171.	456.	67.	694.	478.	6.		44.	528.	144.
19.5	18.3	ITALY ISD	168.	458.	71.	697.	504.	27.		36.	567.	164.
20.4	17.2	MIDLOTHIAN ISD	482.	379.	34.	895.	455.	91.		96.	642.	648.
15.3	12.2	MILFORD ISD	355.	538.	173.	1066.	663.	125.		158.	945.	395.
22.5	22.5	PALMER ISD	249.	373.	61.	683.	445.	1.		111.	558.	73.
20.2	19.5	RED OAK ISD	200.	404.	34.	637.	430.	19.		83.	532.	211.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.9	20.1	WAXAHACHIE ISD	243.	384.	84.	711.	422.	35.		61.	519.	517.
18.0	18.0	MAYPEARL ISD	167.	469.	62.	698.	563.	4.		33.	600.	77.
						EL PASO	COUNTY					
20.8	16.2	CLINT ISD	663.	334.	39.	1036.	426.	135.		207.	768.	792.
21.0	19.7	EL PASO ISD	216.	397.	76.	690.	413.	79.		126.	617.	1219.
21.3	20.3	FABENS ISD	148.	372.	51.	571.	393.	49.		38.	480.	729.
23.4	21.6	SAN ELIZARIO ISD	250.	219.	91.	560.	342.	54.		-33.	363.	864.
21.6	20.9	YSLETA ISD	110.	360.	66.	535.	377.	48.		72.	497.	876.
19.6	17.5	ANTHONY ISD	319.	413.	67.	799.	441.	96.		105.	642.	1095.
20.9	20.6	CANUTILLO ISD	177.	367.	42.	586.	390.	31.		72.	493.	628.
17.1	14.7	TORNILLO ISD	411.	429.	107.	947.	503.	118.		68.	689.	784.
21.5	21.5	SOCORRO ISD	151.	377.	38.	566.	392.	33.		35.	460.	767.
						ERATH	COUNTY					
15.6	15.6	THREE WAY CSD	457.	307.	0.	764.	509.	21.		54.	585.	331.
15.3	13.8	HUCKABAY RHSD	337.	434.	14.	785.	578.	37.		63.	678.	58.
14.1	12.7	LINGLEVILLE RHSD	220.	590.	8.	818.	645.	55.		71.	770.	93.
17.3	17.3	BLUFF DALE CSD	469.	247.	0.	716.	477.	0.		27.	504.	0.
23.2	23.2	MORGAN MILL CSD	302.	202.	0.	504.	357.	0.		83.	440.	0.
19.0	18.4	DUBLIN ISD	192.	429.	60.	681.	512.	20.		63.	595.	207.
19.1	18.4	STEPHENVILLE ISD	207.	427.	33.	667.	486.	30.		69.	585.	297.
						FALLS	COUNTY					
18.7	17.0	WESTPHALIA CSD	98.	436.	91.	625.	481.	34.		8.	523.	43.
18.4	18.4	CHILTON ISD	149.	486.	127.	762.	534.	3.		45.	583.	106.
19.6	19.5	MARLIN ISD	131.	433.	128.	692.	475.	13.		46.	534.	254.
20.4	18.4	ROSEBUD-LOTT ISD	370.	426.	234.	1031.	455.	48.		45.	547.	204.
						FANNIN	COUNTY					
11.3	11.0	DODD CITY RHSD	156.	779.	27.	962.	798.	12.		125.	935.	0.
16.0	15.7	ECTOR RHSD	135.	589.	5.	729.	594.	13.		72.	679.	70.
13.7	13.7	WINDOM RHSD	203.	602.	13.	818.	633.	-3.		95.	726.	0.
19.7	18.1	BONHAM ISD	265.	450.	149.	863.	475.	60.		89.	624.	613.
20.0	20.0	HONEY GROVE ISD	143.	432.	96.	670.	491.	7.		50.	548.	179.
21.1	21.1	LEONARD ISD	153.	425.	45.	623.	475.	5.		58.	539.	162.
17.2	14.7	SAVOY ISD	641.	357.	58.	1056.	572.	64.		59.	694.	84.
17.3	17.3	TRENTON ISD	201.	502.	15.	718.	564.	-2.		142.	703.	0.
18.1	15.7	SAM RAYBURN ISD	203.	559.	147.	909.	530.	41.		138.	709.	0.
						FAYETTE	COUNTY					
16.8	16.8	PRAHA CSD	186.	470.	0.	656.	593.	0.		38.	631.	0.
17.8	14.9	FAYETTEVILLE RHSD	358.	479.	150.	986.	556.	76.		74.	705.	0.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS		COUNTY DISTRICT	<- - - INCOME PER ADA - - ->				<-STATE-LOCAL CUR.OP.EXP.PER ADA->				AVG.SALARY ENRICHMENT
			LOCAL	STATE	FEDERAL	TOTAL	F.P.	STAFF ENR.	OTHER	TOTAL	
F.P.	+EXCESS										
17.4	17.4	CISTERN RHSD	350.	267.	154.	771.	501.	0.	112.	613.	0.
19.1	15.5	FLATONIA ISD	166.	439.	206.	810.	499.	88.	53.	640.	110.
18.5	18.5	LA GRANGE ISD	164.	335.	69.	568.	499.	23.	-11.	511.	430.
19.6	19.6	SCHULENBURG ISD	254.	390.	122.	765.	476.	18.	60.	554.	395.
16.9	13.3	ROUND TOP CARMINE	385.	429.	147.	962.	548.	101.	40.	689.	146.
						FISHER	COUNTY				
11.9	7.4	HOBBS ISD	1867.	115.	91.	2073.	887.	383.	425.	1695.	411.
10.0	10.0	MCCAULLEY ISD	572.	770.	99.	1441.	998.	11.	268.	1278.	157.
17.8	16.6	ROBY ISD	354.	495.	73.	922.	594.	44.	94.	732.	400.
20.3	20.3	ROTAN ISD	265.	357.	45.	667.	470.	12.	69.	552.	248.
						FLOYD	COUNTY				
17.7	17.7	SOUTH PLAINS CSD	498.	180.	0.	679.	448.	23.	104.	574.	403.
16.1	16.1	DOUGHERTY CSD	670.	242.	1.	913.	582.	5.	186.	773.	83.
18.7	16.3	FLOYDADA ISD	416.	397.	91.	903.	482.	82.	141.	704.	587.
20.6	17.0	LOCKNEY ISD	396.	346.	56.	799.	441.	64.	87.	591.	332.
						FOARD	COUNTY				
18.7	18.7	CROWELL ISD	347.	297.	118.	762.	462.	15.	133.	609.	325.
						FORT BEND	COUNTY				
20.2	18.4	LAMAR ISD	385.	366.	57.	809.	445.	98.	87.	631.	1268.
20.6	14.1	ORCHARD ISD	636.	355.	68.	1060.	519.	209.	182.	910.	1030.
20.9	20.1	NEEDVILLE ISD	223.	379.	45.	647.	430.	42.	59.	530.	645.
19.6	16.2	FORT BEND ISD	584.	429.	42.	1056.	464.	148.	154.	766.	1456.
19.0	17.7	KENDLETON ISD	272.	502.	112.	887.	525.	46.	113.	684.	424.
						FRANKLIN	COUNTY				
20.1	17.4	MOUNT VERNON ISD	544.	389.	70.	1003.	510.	73.	112.	696.	386.
						FREESTONE	COUNTY				
17.9	17.9	DEW CSD	248.	314.	0.	562.	421.	9.	52.	482.	158.
18.9	18.5	FAIRFIELD ISD	196.	477.	145.	818.	522.	18.	34.	574.	226.
19.7	18.5	TEAGUE ISD	156.	468.	86.	710.	492.	32.	95.	619.	272.
19.0	16.9	WORTHAM ISD	229.	491.	121.	841.	555.	49.	81.	684.	87.
						FRIO	COUNTY				
21.1	20.1	DILLEY ISD	154.	407.	176.	737.	449.	27.	33.	509.	119.
20.0	18.3	PEARSALL ISD	240.	377.	107.	725.	427.	24.	119.	571.	0.
						GAINES	COUNTY				
20.8	15.0	SEMINOLE CSD	1074.	125.	1.	1200.	442.	243.	265.	950.	1605.
20.9	16.1	SEAGRAVES ISD	481.	382.	40.	903.	467.	142.	165.	774.	933.
19.6	11.0	LOOP ISD	1195.	127.	41.	1363.	546.	350.	284.	1179.	780.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P. STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						GALVESTON COUNTY					
21.2	16.9	DICKINSON ISD	698.	273.	34.	1005.	415.	178.	172.	765.	1849.
19.6	16.7	GALVESTON ISD	449.	389.	72.	909.	451.	151.	195.	797.	1630.
22.4	10.9	HIGH ISLAND ISD	1462.	115.	0.	1577.	408.	429.	483.	1320.	1095.
19.9	16.1	LA MARQUE ISD	653.	313.	46.	1012.	443.	188.	185.	816.	1968.
20.3	15.7	TEXAS CITY ISD	683.	276.	24.	983.	436.	213.	150.	798.	2067.
21.6	20.5	HITCHCOCK ISD	301.	299.	28.	628.	386.	49.	74.	509.	711.
20.4	19.6	SANTA FE ISD	310.	374.	18.	703.	425.	55.	103.	583.	896.
21.7	18.5	CLEAR CREEK ISD	619.	262.	62.	944.	396.	148.	118.	663.	1860.
21.5	18.0	FRIENDSWOOD ISD	417.	329.	49.	795.	376.	122.	138.	636.	1266.
						GARZA COUNTY					
11.1	11.1	JUSTICEBURG CSD	2535.	127.	0.	2661.	846.	123.	1346.	2315.	1360.
19.9	17.7	POST ISD	532.	291.	34.	858.	446.	80.	186.	711.	784.
15.6	12.5	SOUTHLAND ISD	516.	416.	0.	933.	671.	105.	94.	870.	0.
						GILLESPIE COUNTY					
21.0	21.0	ROCKY HILL CSD	133.	386.	0.	519.	385.	0.	44.	430.	0.
14.7	14.7	DOSS CSD	514.	249.	72.	834.	452.	0.	229.	681.	0.
20.1	18.5	FREDERICKSBURG ISD	207.	434.	27.	668.	471.	43.	59.	573.	297.
15.2	15.2	HARPER ISD	227.	589.	62.	878.	685.	6.	26.	717.	142.
						GLASSCOCK COUNTY					
21.0	15.8	GLASSCOCK ISD	673.	129.	2.	804.	494.	142.	177.	813.	806.
						GOLIAD COUNTY					
18.2	15.7	GOLIAD ISD	462.	373.	107.	941.	530.	99.	96.	725.	798.
						GONZALES COUNTY					
19.1	18.6	GONZALES ISD	241.	434.	82.	758.	481.	19.	123.	623.	253.
21.1	19.5	NIXON ISD	170.	399.	76.	645.	438.	39.	43.	520.	251.
19.1	16.8	SMILEY ISD	332.	367.	27.	726.	471.	54.	86.	612.	284.
17.4	16.6	WAELDER ISD	367.	482.	346.	1194.	533.	24.	124.	682.	217.
						GRAY COUNTY					
13.3	6.7	GRANDVIEW CSD	3332.	88.	0.	3420.	854.	595.	863.	2312.	130.
17.4	4.3	ALANREED ISD	4093.	93.	13.	4199.	601.	1413.	1175.	3190.	1884.
20.8	11.4	LEFORS ISD	1113.	124.	0.	1238.	458.	399.	355.	1212.	1576.
18.8	14.1	MCLEAN ISD	544.	391.	30.	965.	526.	152.	220.	898.	555.
20.3	17.0	PAMPA ISD	397.	367.	15.	779.	439.	109.	120.	668.	761.
16.7	5.6	HOPKINS ISD	3350.	66.	0.	3416.	640.	1191.	1477.	3308.	0.
						GRAYSON COUNTY					
18.1	13.1	S & S CONS. RHSD	1130.	157.	44.	1331.	500.	159.	224.	883.	323.
16.3	15.3	GUNTER RHSD	248.	506.	8.	762.	605.	27.	75.	707.	2.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.6	20.6	TOM BEAN RHSD	84.	422.	9.	516.	454.	1.		32.	487.	63.
18.2	18.2	TIOGA CSD	220.	383.	7.	610.	471.	6.		41.	518.	101.
19.9	18.8	POTTSBORO CSD	170.	424.	101.	695.	461.	21.		46.	529.	108.
20.4	20.4	BELLS ISD	175.	467.	12.	654.	485.	2.		65.	551.	86.
18.8	18.8	COLLINSVILLE ISD	166.	452.	8.	626.	508.	2.		33.	542.	67.
20.3	18.1	DENISON ISD	223.	384.	54.	661.	441.	75.		125.	640.	745.
20.0	18.7	HOWE ISD	224.	411.	15.	650.	473.	31.		45.	549.	211.
20.0	18.4	SHERMAN ISD	316.	375.	92.	783.	449.	68.		92.	609.	791.
20.8	19.9	VAN ALSTYNE ISD	186.	403.	9.	598.	463.	20.		30.	513.	208.
21.3	18.1	WHITESBORO ISD	330.	372.	28.	730.	453.	75.		94.	622.	430.
19.3	18.6	WHITEWRIGHT ISD	209.	424.	13.	646.	487.	22.		54.	563.	205.
						GREGG	COUNTY					
20.5	14.8	GLADEWATER ISD	767.	304.	54.	1126.	476.	189.		268.	933.	1100.
19.3	15.9	KILGORE ISD	432.	410.	46.	888.	493.	122.		138.	752.	832.
19.3	17.4	LONGVIEW ISD	281.	428.	53.	763.	476.	73.		107.	656.	669.
20.1	17.7	PINETREE ISD	360.	365.	23.	749.	436.	84.		104.	624.	789.
19.7	13.7	SABINE ISD	965.	249.	25.	1240.	483.	206.		323.	1012.	960.
22.5	13.4	SPRING HILL ISD	1143.	120.	1.	1264.	422.	279.		282.	983.	1143.
22.6	15.9	WHITE OAK ISD	1076.	107.	2.	1185.	402.	192.		393.	987.	1053.
						GRIMES	COUNTY					
20.2	19.6	ANDERSON-SHIRO ISD	160.	411.	132.	703.	493.	14.		53.	560.	141.
18.0	14.6	IOLA ISD	370.	442.	83.	895.	526.	80.		165.	771.	234.
17.7	17.7	NAVASOTA ISD	169.	457.	87.	713.	504.	11.		68.	582.	232.
16.7	14.3	RICHARDS ISD	179.	594.	116.	889.	628.	63.		-2.	689.	81.
						GUADALUPE	COUNTY					
20.1	17.3	SEGUIN ISD	254.	399.	54.	707.	442.	87.		72.	601.	731.
20.0	18.6	SCHERT-CIBOLO ISD	140.	391.	92.	622.	419.	52.		65.	536.	588.
19.0	18.0	NAVARRO ISD	246.	463.	49.	758.	515.	38.		68.	620.	372.
20.0	17.8	MARION ISD	229.	438.	42.	710.	479.	50.		58.	587.	344.
						HALE	COUNTY					
19.9	15.8	ABERNATHY ISD	426.	363.	189.	978.	464.	126.		148.	737.	581.
18.6	14.2	COTTON CENTER ISD	449.	398.	103.	949.	565.	129.		77.	771.	273.
20.4	17.3	HALE CENTER ISD	376.	375.	144.	895.	461.	92.		[illegible]	634.	682.
19.6	15.9	PETERSBURG ISD	417.	402.	135.	954.	478.	110.		141.	728.	600.
20.1	19.2	PLAINVIEW ISD	317.	361.	62.	739.	437.	68.		95.	600.	1069.
						HALL	COUNTY					
13.3	10.6	ESTELLINE ISD	665.	649.	61.	1375.	800.	142.		121.	1062.	145.
19.6	17.9	MEMPHIS ISD	373.	418.	63.	853.	480.	48.		112.	641.	279.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
15.7	13.6	TURKEY ISD	398.	531.	35.	964.	638.	71.		152.	860.	169.
11.8	8.5	LAKEVIEW ISD	502.	776.	213.	1491.	927.	238.		157.	1322.	215.
						HAMILTON	COUNTY					
20.9	20.9	HAMILTON ISD	235.	460.	51.	747.	451.	13.		69.	533.	315.
19.1	19.1	HICO ISD	160.	401.	51.	613.	487.	1.		47.	535.	66.
8.9	7.2	POTTSVILLE ISD	356.	891.	64.	1310.	1055.	144.		29.	1228.	3.
						HANSFORD	COUNTY					
20.8	13.1	GRUVER ISD	1017.	118.	0.	1135.	470.	265.		243.	978.	1269.
21.2	7.1	MORSE ISD	2245.	112.	0.	2357.	489.	803.		617.	1910.	2008.
19.9	16.4	SPEARMAN ISD	792.	232.	15.	1039.	470.	159.		230.	859.	1389.
						HARDEMAN	COUNTY					
19.2	15.5	CHILLICOTHE ISD	454.	325.	62.	841.	506.	99.		115.	720.	273.
20.2	17.9	QUANAH ISD	276.	339.	51.	665.	465.	60.		91.	616.	338.
						HARDIN	COUNTY					
19.7	17.0	KOUNTZE ISD	403.	407.	41.	851.	476.	84.		107.	666.	648.
21.1	19.5	SILSBEE ISD	244.	384.	30.	658.	427.	65.		74.	567.	799.
18.1	15.8	HARDIN-JEFFERSON I	463.	407.	36.	906.	510.	96.		165.	771.	787.
21.2	19.4	LUMBERTON ISD	343.	378.	11.	733.	399.	71.		123.	593.	928.
20.0	16.0	WEST HARDIN ISD	542.	379.	35.	956.	484.	120.		160.	764.	802.
						HARRIS	COUNTY					
22.1	21.6	ALDINE ISD	202.	342.	19.	563.	365.	41.		62.	468.	747.
20.8	14.8	ALIEF ISD	983.	320.	2.	1304.	392.	219.		208.	819.	1494.
20.2	19.5	CHANNELVIEW ISD	293.	372.	14.	679.	413.	62.		73.	548.	1055.
19.5	18.5	CROSBY ISD	276.	369.	50.	695.	445.	63.		97.	605.	947.
20.8	16.8	CYPRESS-FAIRBANKS	534.	349.	28.	911.	425.	141.		183.	749.	1321.
21.2	15.4	DEER PARK ISD	1161.	116.	17.	1295.	430.	271.		329.	1030.	2318.
21.6	21.3	NORTHEAST HOUSTON	208.	359.	16.	583.	376.	29.		68.	474.	579.
19.8	16.9	GALENA PARK ISD	453.	346.	22.	820.	445.	128.		114.	686.	1208.
20.4	17.2	GOOSE CREEK ISD	643.	286.	14.	943.	445.	159.		196.	800.	1868.
20.7	19.6	HOUSTON ISD	407.	315.	50.	772.	409.	103.		131.	643.	1706.
20.8	17.6	HUMBLE ISD	465.	361.	7.	833.	421.	117.		121.	658.	1015.
23.3	15.4	KATY ISD	938.	160.	0.	1098.	404.	235.		246.	885.	1448.
19.9	17.3	KLEIN ISD	659.	379.	18.	1056.	450.	112.		178.	741.	1217.
19.0	14.1	LA PORTE ISD	804.	329.	26.	1159.	458.	219.		228.	905.	1615.
21.4	20.9	PASADENA ISD	338.	343.	40.	722.	393.	61.		123.	578.	1188.
20.1	17.7	SPRING ISD	571.	333.	11.	914.	415.	98.		187.	700.	1040.
22.2	20.4	SPRING BRANCH ISD	402.	323.	7.	732.	371.	71.		117.	560.	1069.
19.9	18.4	TOMBALL ISD	502.	312.	28.	841.	447.	80.		139.	667.	1055.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.0	16.9	SHELDON ISD	560.	311.	14.	885.	428.	148.		137.	713.	1559.
22.5	20.4	HUFFMAN ISD	482.	243.	13.	738.	351.	90.		202.	643.	1118.
						HARRISON	COUNTY					
20.9	20.9	KARNACK ISD	134.	395.	87.	616.	471.	4.		48.	524.	90.
19.3	18.6	MARSHALL ISD	241.	395.	85.	721.	464.	24.		87.	576.	204.
18.8	17.2	WASKOM ISD	322.	399.	85.	806.	484.	39.		59.	582.	177.
20.8	20.4	HALLSVILLE ISD	506.	244.	70.	820.	450.	32.		70.	551.	557.
20.5	17.9	HARLETON ISD	173.	406.	88.	667.	478.	51.		-6.	523.	110.
19.3	16.8	ELYSIAN FIELDS ISD	502.	365.	145.	1012.	517.	59.		162.	739.	314.
						HARTLEY	COUNTY					
18.5	11.4	HARTLEY RHSD	1134.	374.	0.	1508.	515.	306.		269.	1091.	895.
20.0	10.7	CHANNING ISD	1257.	139.	0.	1396.	505.	410.		341.	1256.	1091.
						HASKELL	COUNTY					
16.0	12.3	CARNEY RHSD	626.	448.	158.	1231.	578.	165.		275.	1019.	595.
11.0	9.6	WEINERT RHSD	620.	611.	136.	1368.	810.	73.		407.	1290.	-39.
9.6	7.6	PAINT CREEK RHSD	1143.	543.	82.	1768.	975.	189.		443.	1607.	144.
20.7	17.8	HASKELL ISD	256.	407.	53.	715.	463.	69.		76.	609.	360.
17.7	14.1	ROCHESTER ISD	461.	429.	81.	972.	573.	92.		125.	789.	262.
19.8	19.8	RULE ISD	307.	412.	105.	823.	489.	5.		129.	623.	141.
						HAYS	COUNTY					
20.0	17.9	SAN MARCOS ISD	223.	436.	93.	752.	461.	70.		84.	615.	676.
20.5	17.5	DRIPPING SPRINGS I	376.	345.	20.	741.	461.	61.		59.	581.	230.
19.7	18.2	HAYS CO ISD	198.	449.	64.	711.	472.	37.		67.	576.	277.
						HEMPHILL	COUNTY					
20.8	16.5	CANADIAN ISD	384.	346.	28.	758.	442.	120.		153.	714.	666.
						HENDERSON	COUNTY					
19.4	16.5	LA POYNOR CSD	797.	120.	2.	920.	538.	95.		162.	794.	420.
19.1	17.1	MURCHISON CSD	186.	303.	0.	488.	425.	32.		35.	492.	0.
22.0	22.0	BETHEL ISD	173.	339.	0.	512.	396.	0.		24.	420.	0.
19.5	18.8	ATHENS ISD	164.	441.	51.	656.	466.	22.		73.	562.	216.
22.0	19.8	BROWNSBORO ISD	254.	403.	51.	708.	459.	43.		118.	620.	289.
24.6	21.9	CROSS ROADS ISD	379.	247.	0.	626.	412.	40.		142.	595.	282.
20.2	20.2	EUSTACE ISD	131.	447.	51.	628.	475.	12.		59.	546.	289.
18.2	17.8	MALAKOFF ISD	262.	475.	72.	809.	499.	26.		135.	660.	322.
17.5	12.9	TRINIDAD ISD	614.	306.	61.	981.	567.	149.		139.	855.	199.
						HIDALGO	COUNTY					
22.3	22.3	PALM GARDEN CSD	130.	293.	0.	423.	363.	0.		11.	374.	0.
22.5	22.5	RUNN CSD	172.	273.	0.	445.	345.	0.		39.	384.	0.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
21.7	21.7	VALLEY VIEW CSD	78.	304.	0.	382.	361.	0.	2.	363.	0.
25.1	25.1	ALTON ISD	145.	297.	102.	545.	323.	14.	30.	367.	12.
21.3	20.5	DONNA ISD	100.	371.	178.	649.	391.	18.	22.	431.	154.
22.3	22.0	EDCOUCH ELSA ISD	74.	356.	213.	643.	368.	4.	36.	408.	23.
21.5	20.5	EDINBURG ISD	364.	351.	162.	877.	402.	45.	64.	510.	606.
24.5	24.5	HIDALGO ISD	268.	333.	77.	678.	386.	6.	62.	454.	153.
21.1	18.8	MCALLEN ISD	230.	379.	112.	720.	404.	69.	73.	546.	682.
20.3	20.2	MERCEDES ISD	101.	411.	176.	688.	425.	13.	35.	473.	284.
21.1	20.5	MISSION ISD	109.	377.	152.	639.	390.	20.	31.	441.	274.
20.9	20.1	PHARR-SAN JUAN-ALA	133.	373.	167.	673.	395.	31.	56.	481.	412.
25.2	23.0	PROGRESO ISD	235.	299.	268.	802.	330.	33.	85.	449.	372.
21.7	21.1	SHARYLAND ISD	149.	377.	32.	558.	395.	26.	62.	483.	438.
22.7	22.0	LA JOYA ISD	279.	321.	124.	724.	372.	16.	143.	531.	143.
21.6	20.9	WESLACO ISD	124.	367.	199.	690.	374.	26.	70.	470.	239.
23.6	22.4	LA VILLA ISD	135.	312.	279.	726.	350.	24.	58.	432.	277.
24.3	24.8	MONTE ALTO ISD	139.	267.	172.	578.	320.	5.	62.	387.	127.
						HILL	COUNTY				
17.3	17.3	ABBOTT ISD	208.	514.	7.	729.	582.	0.	18.	600.	0.
16.0	13.7	BYNUM ISD	407.	556.	11.	974.	655.	76.	116.	846.	157.
13.8	13.8	COVINGTON ISD	176.	651.	7.	834.	711.	7.	100.	818.	94.
19.8	18.6	HILLSBORO ISD	256.	398.	36.	680.	460.	38.	79.	577.	323.
19.0	19.0	HUBBARD ISD	171.	447.	6.	625.	502.	11.	56.	569.	260.
18.8	17.9	ITASCA ISD	171.	476.	91.	738.	520.	25.	45.	590.	210.
19.8	19.8	MALONE ISD	156.	405.	3.	563.	510.	5.	39.	554.	150.
17.5	17.5	MOUNT CALM ISD	296.	485.	0.	781.	611.	8.	130.	749.	188.
20.6	20.6	WHITNEY ISD	378.	428.	38.	844.	483.	11.	98.	592.	272.
13.9	13.9	AQUILLA ISD	216.	612.	17.	845.	665.	-3.	129.	791.	0.
16.7	14.3	BLUM ISD	167.	541.	39.	747.	612.	65.	156.	833.	127.
11.6	11.6	PENELOPE ISD	230.	780.	7.	1017.	854.	-4.	102.	952.	0.
						HOCKLEY	COUNTY				
11.6	10.3	PEP CSD	384.	749.	42.	1175.	786.	59.	225.	1069.	58.
18.6	14.6	ANTON ISD	412.	482.	69.	963.	516.	123.	167.	806.	595.
19.1	16.4	LEVELLAND ISD	371.	416.	73.	860.	466.	105.	133.	703.	856.
21.8	17.4	ROPES ISD	410.	389.	35.	834.	472.	109.	112.	693.	772.
17.2	11.8	SMYER ISD	540.	522.	52.	1114.	583.	209.	156.	947.	531.
21.6	11.8	SUNDOWN ISD	1201.	111.	29.	1341.	449.	389.	422.	1260.	1731.
16.2	14.3	WHITHARRAL ISD	416.	588.	198.	1202.	635.	61.	116.	812.	274.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						HOOD	COUNTY					
20.5	19.6	GRANBURY ISD	239.	393.	48.	680.	435.	25.		59.	519.	267.
17.2	15.6	LIPAN ISD	320.	558.	72.	949.	608.	56.		171.	836.	285.
17.1	15.6	TOLAR ISD	152.	529.	46.	727.	564.	37.		70.	671.	67.
						HOPKINS	COUNTY					
18.3	18.3	CUMBY RHSD	106.	481.	44.	631.	523.	-3.		28.	548.	0.
15.8	14.3	NORTH HOPKINS RHSD	290.	516.	90.	895.	640.	37.		43.	719.	0.
13.7	13.7	MILLER GROVE RHSD	123.	643.	69.	835.	697.	-3.		13.	708.	0.
17.0	17.0	SALTILLO RHSD	128.	531.	62.	722.	578.	-3.		13.	589.	0.
20.0	19.2	SULPHUR SPRINGS IS	200.	412.	47.	659.	465.	26.		65.	555.	289.
19.7	18.8	COMO-PICKTON ISD	358.	389.	50.	797.	554.	18.		78.	650.	83.
16.1	16.1	SULPHUR BLUFF ISD	268.	492.	62.	822.	698.	-2.		-2.	694.	0.
						HOUSTON	COUNTY					
18.9	16.4	KENNARD CSD	68.	555.	124.	747.	579.	43.		49.	670.	58.
18.7	18.6	CROCKETT ISD	211.	477.	155.	843.	499.	13.		105.	617.	267.
19.6	19.1	GRAPELAND ISD	250.	425.	148.	823.	494.	24.		111.	629.	308.
18.9	15.7	LOVELADY ISD	385.	420.	182.	987.	568.	79.		99.	746.	258.
12.1	10.7	LATEXO ISD	246.	753.	109.	1108.	820.	87.		157.	1064.	119.
						HOWARD	COUNTY					
19.6	17.9	BIG SPRING ISD	368.	378.	100.	846.	456.	80.		141.	677.	868.
21.3	17.3	COAHOMA ISD	520.	272.	29.	822.	437.	131.		111.	679.	1134.
23.1	13.4	FORSAN ISD	1130.	116.	14.	1260.	438.	297.		279.	1014.	1134.
						HUDSPETH	COUNTY					
.0	9.2	ALLAMOORE CSD	1476.	88.	0.	1564.	0.	569.		445.	1015.	0.
15.4	12.2	FT HANCOCK ISD	739.	485.	48.	1273.	590.	195.		272.	1057.	982.
21.6	13.3	SIERRA BLANCA ISD	507.	416.	4.	928.	451.	200.		140.	791.	300.
20.0	17.6	DELL CITY ISD	485.	443.	32.	960.	486.	105.		137.	727.	1208.
						HUNT	COUNTY					
15.1	15.1	BOLES HOME CSD	12.	665.	252.	929.	649.	3.		25.	676.	90.
20.1	20.1	CADDO MILLS ISD	137.	448.	73.	658.	489.	-0.		-2.	487.	45.
19.0	19.0	CELESTE ISD	173.	444.	94.	711.	519.	3.		31.	552.	101.
19.3	17.8	COMMERCE ISD	317.	451.	44.	812.	477.	43.		98.	617.	306.
19.4	18.4	GREENVILLE ISD	249.	399.	38.	686.	459.	34.		84.	577.	298.
20.4	20.4	LONE OAK ISD	116.	444.	46.	606.	494.	-2.		5.	496.	0.
23.0	23.0	QUINLAN ISD	176.	370.	24.	570.	402.	4.		73.	480.	141.
20.4	19.5	WOLFE CITY ISD	178.	435.	70.	682.	501.	21.		57.	578.	184.
19.7	19.7	CAMPBELL ISD	149.	462.	16.	626.	514.	13.		54.	581.	299.
15.6	15.6	BLAND ISD	193.	632.	113.	939.	699.	-3.		26.	723.	0.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P. STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						HUTCHINSON COUNTY					
18.4	6.9	PLEMONS CSD	2382.	93.	0.	2476.	555.	847.	802.	2204.	1583.
19.2	17.5	BORGER ISD	463.	355.	21.	839.	474.	103.	158.	735.	1299.
19.6	13.1	PHILLIPS ISD	1115.	149.	21.	1285.	492.	281.	369.	1142.	1589.
21.1	14.6	SANFORD ISD	803.	278.	6.	1087.	439.	208.	287.	935.	917.
20.7	15.9	STINNETT ISD	643.	302.	17.	962.	447.	140.	219.	806.	723.
22.8	5.1	SPRING CREEK ISD	2989.	104.	0.	3093.	594.	1319.	722.	2636.	1776.
21.1	4.7	PRINGLE ISD	2855.	105.	0.	2959.	561.	1362.	775.	2697.	2544.
						IRION COUNTY					
21.8	15.7	MERTZON ISD	541.	242.	0.	782.	438.	140.	157.	736.	516.
						JACK COUNTY					
13.6	10.5	BRYSON ISD	562.	427.	17.	1006.	713.	142.	179.	1034.	168.
19.7	17.2	JACKSBORO ISD	399.	344.	45.	787.	500.	72.	96.	667.	444.
17.1	15.9	PERRIN ISD	290.	484.	46.	820.	592.	45.	95.	731.	288.
5.9	4.2	ANTELOPE ISD	1369.	1011.	2.	2382.	1646.	596.	-12.	2230.	1064.
						JACKSON COUNTY					
20.1	17.0	EDNA ISD	388.	384.	42.	813.	443.	108.	97.	648.	930.
20.1	16.0	GANADO ISD	658.	306.	37.	1001.	430.	144.	143.	767.	862.
22.8	12.8	INDUSTRIAL ISD	1179.	120.	52.	1351.	455.	307.	335.	1097.	1103.
						JASPER COUNTY					
17.6	12.2	BROOKELAND ISD	301.	531.	98.	930.	601.	171.	192.	964.	99.
21.0	20.9	BUNA ISD	200.	402.	36.	638.	439.	41.	65.	545.	860.
20.4	19.6	JASPER ISD	139.	431.	55.	625.	464.	17.	58.	539.	222.
19.9	19.9	KIRBYVILLE ISD	163.	458.	50.	671.	481.	10.	57.	547.	239.
18.3	14.8	EVADALE ISD	1061.	114.	16.	1191.	486.	166.	180.	831.	1266.
						JEFF DAVIS COUNTY					
20.8	14.9	FT DAVIS ISD	593.	382.	12.	987.	450.	161.	245.	855.	569.
9.6	8.4	VALENTINE ISD	686.	848.	56.	1590.	992.	151.	399.	1541.	414.
						JEFFERSON COUNTY					
20.1	18.2	BEAUMONT ISD	392.	380.	77.	848.	438.	91.	149.	678.	1117.
21.3	18.9	NEDERLAND ISD	416.	354.	6.	776.	402.	105.	112.	619.	1347.
21.2	18.5	PORT ARTHUR ISD	504.	295.	49.	848.	410.	125.	143.	678.	1562.
21.5	18.5	PORT NECHES ISD	489.	314.	1.	804.	410.	147.	88.	646.	1903.
20.1	16.8	SOUTH PARK ISD	617.	305.	47.	969.	452.	161.	172.	784.	1730.
19.6	15.4	SABINE PASS ISD	1114.	120.	0.	1234.	438.	142.	392.	971.	860.
22.1	16.4	HAMSHIRE-FANNETT I	935.	118.	33.	1085.	428.	168.	229.	826.	1024.
						JIM HOGG COUNTY					
21.2	18.1	JIM HOGG ISD	588.	238.	77.	903.	417.	86.	149.	652.	660.

STAFFING RATIOS, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						JIM WELLS	COUNTY					
19.0	8.4	LA GLORIA CSD	1958.	110.	0.	2068.	448.	579.	614.	1641.		783.
20.1	18.9	ALICE ISD	213.	403.	13.	629.	428.	45.	81.	553.		521.
19.4	15.6	BEN BOLT-PALITO BL	402.	408.	93.	903.	448.	111.	147.	706.		507.
21.3	17.3	ORANGE GROVE ISD	338.	391.	430.	1150.	424.	94.	25.	544.		346.
20.4	15.5	PREMONT ISD	920.	122.	43.	1085.	448.	148.	209.	805.		683.
						JOHNSON	COUNTY					
21.2	21.2	LIBERTY CHAPEL CSD	83.	391.	17.	491.	434.	-2.	13.	449.		0.
21.3	21.3	LILLIAN CSD	215.	330.	0.	545.	419.	-2.	34.	451.		0.
20.0	18.8	ALVARADO ISD	198.	418.	17.	633.	446.	55.	74.	575.		761.
20.3	20.3	BURLESON ISD	193.	395.	16.	594.	408.	33.	46.	487.		724.
21.0	20.8	CLEBURNE ISD	203.	376.	24.	603.	420.	67.	34.	520.		1268.
20.1	20.1	GRANDVIEW ISD	388.	442.	42.	872.	497.	18.	53.	568.		412.
20.3	19.9	JOSHUA ISD	192.	417.	18.	626.	445.	24.	90.	558.		415.
19.6	19.6	KEENE ISD	144.	357.	0.	500.	447.	79.	17.	543.		1544.
20.0	20.0	RIO VISTA ISD	141.	471.	10.	623.	512.	4.	42.	559.		136.
13.7	11.4	VENUS ISD	469.	632.	0.	1101.	707.	110.	180.	996.		240.
18.6	17.4	GODLEY ISD	181.	450.	13.	643.	515.	27.	23.	566.		128.
						JONES	COUNTY					
14.6	9.1	NOODLE-HORN CSD	599.	390.	0.	989.	663.	259.	108.	1030.		0.
20.6	18.6	ANSON ISD	278.	352.	38.	668.	428.	47.	84.	559.		362.
20.6	17.7	HAMLIN ISD	402.	352.	48.	802.	487.	69.	115.	672.		300.
19.6	19.6	HAWLEY ISD	230.	436.	16.	682.	505.	30.	53.	588.		638.
14.9	13.1	LUEDERS - AVOCA IS	510.	406.	77.	993.	585.	67.	194.	846.		210.
19.7	16.8	STAMFORD ISD	322.	401.	37.	760.	476.	78.	126.	680.		258.
						KARNES	COUNTY					
19.9	19.9	FALLS CITY CSD	230.	321.	36.	596.	468.	4.	21.	494.		136.
20.1	17.0	KARNES CITY ISD	470.	326.	72.	868.	476.	99.	131.	706.		756.
20.4	18.5	KENEDY ISD	240.	387.	93.	723.	440.	31.	73.	545.		426.
18.0	17.2	RUNGE ISD	182.	466.	138.	786.	533.	25.	36.	594.		221.
						KAUFMAN	COUNTY					
20.6	20.6	CRANDALL ISD	251.	406.	61.	719.	445.	8.	72.	525.		169.
19.0	17.1	FORNEY ISD	346.	435.	54.	835.	480.	69.	98.	646.		642.
21.0	21.0	KAUFMAN ISD	194.	393.	50.	637.	440.	17.	71.	528.		411.
19.7	19.7	KEMP ISD	200.	422.	41.	678.	477.	7.	60.	543.		175.
19.8	19.3	MABANK ISD	230.	443.	22.	696.	476.	17.	124.	618.		251.
18.8	18.5	TERRELL ISD	173.	439.	90.	702.	469.	25.	70.	565.		394.
20.5	19.4	SCURRY-ROSSER ISD	141.	468.	47.	656.	484.	20.	36.	540.		100.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P. STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						KENDALL COUNTY					
20.7	19.2	BOERNE ISD	341.	398.	39.	778.	425.	39.	118.	582.	373.
20.4	18.2	COMFORT ISD	246.	435.	27.	708.	482.	49.	92.	623.	217.
						KENEDY COUNTY					
22.1	17.7	KENEDY COUNTY WIDE	1591.	45.	0.	1636.	394.	107.	207.	707.	531.
						KENT COUNTY					
20.1	11.6	JAYTON-GIRARD ISD	2023.	108.	46.	2178.	477.	412.	637.	1527.	2079.
						KERR COUNTY					
18.0	18.0	DIVIDE CSD	1042.	91.	0.	1133.	537.	0.	159.	696.	0.
17.7	14.9	CENTER POINT ISD	335.	466.	58.	859.	514.	71.	73.	658.	112.
17.7	11.8	HUNT ISD	1423.	226.	0.	1649.	564.	175.	404.	1143.	442.
20.5	16.5	KERRVILLE ISD	343.	399.	8.	750.	445.	106.	111.	662.	545.
23.8	23.8	INGRAM ISD	328.	299.	43.	670.	359.	-2.	64.	421.	0.
						KIMBLE COUNTY					
21.6	18.6	JUNCTION ISD	218.	403.	45.	666.	463.	63.	52.	578.	273.
						KING COUNTY					
10.7	7.6	GUTHRIE CSD	1475.	330.	74.	1878.	829.	284.	455.	1568.	305.
						KINNEY COUNTY					
19.7	16.6	BRACKETT ISD	285.	398.	90.	773.	471.	84.	81.	636.	392.
						KLEBERG COUNTY					
21.7	10.9	LAURELES CSD	3651.	114.	0.	3766.	410.	390.	56.	856.	400.
21.2	16.1	KINGSVILLE ISD	373.	340.	68.	791.	424.	142.	107.	673.	809.
23.9	17.4	PICARDO ISD	424.	350.	126.	900.	406.	133.	10.	549.	677.
21.6	16.3	RIVIERA ISD	580.	290.	47.	918.	423.	141.	133.	697.	825.
20.8	17.4	SANTA GERTRUDIS IS	1532.	99.	0.	1631.	411.	99.	36.	546.	781.
						KNOX COUNTY					
7.2	3.6	GILLILAND CSD	2555.	150.	0.	2705.	1339.	942.	687.	2968.	0.
10.1	10.1	BENJAMIN RHSD	576.	723.	0.	1309.	907.	59.	282.	1248.	600.
19.0	14.5	GOREE ISD	352.	403.	123.	878.	493.	115.	105.	713.	248.
7.9	7.4	KNOX CITY ISD	393.	1194.	58.	1645.	1293.	83.	92.	1469.	230.
20.0	18.1	MUNDAY ISD	332.	392.	55.	779.	470.	52.	91.	613.	394.
						LAMAR COUNTY					
18.4	18.4	WEST LAMAR RHSD	158.	420.	150.	727.	535.	-2.	22.	555.	-0.
19.0	19.0	CHICOTA ISD	73.	521.	97.	690.	550.	-2.	11.	559.	0.
19.7	19.7	DELMAR ISD	116.	471.	123.	710.	545.	-2.	4.	547.	0.
17.1	17.1	ROXTON ISD	204.	500.	157.	862.	628.	1.	25.	654.	60.
20.3	19.0	PARIS ISD	194.	381.	62.	637.	440.	29.	48.	518.	242.
20.2	20.2	NORTH LAMAR ISD	171.	374.	80.	625.	430.	7.	14.	452.	188.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS		COUNTY DISTRICT	<- - - INCOME PER ADA - - ->				<-STATE-LOCAL CUR.OP.EXP.PER ADA->				AVG.SALARY ENRICHMENT
			LOCAL	STATE	FEDERAL	TOTAL	F.P. STAFF	ENR.	OTHER	TOTAL	
F.P.	+EXCESS										
19.8	19.8	PRAIRILAND ISD	112.	560.	75.	747.	467.	8.	73.	548.	199.
						LAMB	COUNTY				
19.6	17.5	AMHERST ISD	356.	455.	58.	869.	517.	48.	74.	639.	321.
20.7	18.2	LITTLEFIELD ISD	274.	390.	47.	711.	440.	65.	88.	593.	552.
19.6	17.0	OLTON ISD	340.	416.	77.	834.	473.	84.	116.	673.	715.
14.9	13.4	SPADE ISD	536.	575.	53.	1165.	692.	89.	195.	977.	692.
18.8	17.1	SPRINGLAKE ISD	351.	452.	35.	838.	519.	79.	111.	709.	843.
20.3	15.9	SUDAN ISD	793.	214.	33.	1041.	484.	132.	136.	751.	808.
						LAMPASAS	COUNTY				
19.3	18.8	LAMPASAS ISD	157.	458.	94.	708.	487.	26.	91.	604.	361.
16.5	14.5	LOMETA ISD	242.	525.	97.	863.	596.	59.	-13.	641.	103.
						LA SALLE	COUNTY				
18.5	18.4	ENCINAL CSD	278.	286.	278.	842.	368.	9.	110.	487.	1
21.5	20.8	COTULLA ISD	264.	351.	160.	775.	401.	23.	137.	562.	
						LAVACA	COUNTY				
18.8	18.8	MORAVIA CSD	266.	173.	0.	439.	444.	0.	12.	456.	0.
18.2	18.2	VYSEHRAD CSD	170.	289.	0.	459.	430.	0.	-26.	404.	0.
20.8	20.8	SWEET HOME CSD	214.	325.	0.	539.	473.	0.	-6.	467.	0.
25.3	12.6	EZZELL CSD	774.	79.	0.	853.	358.	243.	221.	822.	0.
17.1	17.1	HOPE CSD	204.	310.	0.	514.	500.	0.	-6.	494.	3.
19.9	17.4	HALLETTSVILLE ISD	303.	326.	124.	752.	449.	68.	65.	583.	449.
19.2	18.2	MOULTON ISD	207.	450.	170.	827.	532.	36.	33.	601.	364.
17.8	15.6	SHINER ISD	232.	403.	119.	754.	495.	56.	75.	626.	256.
						LEE	COUNTY				
19.7	18.3	GIDDINGS ISD	320.	436.	82.	838.	485.	43.	141.	668.	400.
17.0	16.5	LEXINGTON ISD	231.	530.	187.	948.	567.	28.	193.	788.	314.
15.5	14.2	DIME BOX ISD	155.	597.	104.	855.	648.	39.	61.	748.	109.
						LEON	COUNTY				
20.4	20.4	BUFFALO ISD	217.	470.	105.	792.	512.	8.	64.	584.	161.
17.4	17.4	CENTERVILLE ISD	276.	525.	178.	979.	599.	3.	75.	676.	89.
19.8	18.8	NORMANGEE ISD	262.	457.	53.	773.	516.	18.	82.	615.	86.
16.8	16.1	OAKWOOD ISD	239.	500.	95.	834.	611.	26.	46.	682.	170.
18.9	18.9	LEON ISD	254.	471.	163.	888.	553.	3.	91.	647.	49.
						LIBERTY	COUNTY				
19.9	18.9	CLEVELAND ISD	201.	408.	71.	680.	441.	40.	81.	562.	486.
20.2	17.8	DAYTON ISD	362.	391.	28.	780.	465.	86.	103.	654.	848.
20.5	12.3	DEVERS ISD	1480.	113.	0.	1593.	483.	264.	251.	998.	585.
20.7	17.5	HARDIN ISD	465.	389.	58.	912.	492.	104.	147.	744.	831.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
19.6	16.1	HULL DAISETTA ISD	482.	319.	26.	827.	484.		118.	251.	852.	912.
19.4	13.1	LIBERTY ISD	348.	360.	67.	775.	456.		56.	105.	618.	1046.
20.8	16.5	TARKINGTON ISD	306.	424.	33.	762.	458.		61.	112.	631.	482.
						LIVESTONE	COUNTY					
17.0	17.0	COOLIDGE ISD	226.	525.	177.	927.	598.		3.	152.	753.	41.
20.0	18.5	GROESBECK ISD	220.	451.	102.	773.	492.		30.	81.	604.	225.
19.0	18.7	MEXIA ISD	212.	479.	50.	741.	495.		23.	69.	587.	339.
						LIPSCOMB	COUNTY					
13.4	1.7	LIPSCOMB CSD	7150.	183.	0.	7332.	1099.		3987.	-1149.	3937.	800.
17.4	12.4	BOOKER ISD	962.	320.	5.	1288.	555.		243.	263.	1061.	1218.
14.6	8.7	FOLLETT ISD	1177.	381.	40.	1598.	673.		496.	344.	1514.	1820.
16.6	9.3	HIGGINS ISD	950.	318.	21.	1293.	572.		351.	279.	1202.	683.
14.3	9.0	DARROUZETT ISD	1304.	306.	3.	1614.	676.		427.	541.	1643.	1360.
						LIVE OAK	COUNTY					
20.3	18.3	GEORGE WEST ISD	499.	286.	56.	841.	470.		59.	180.	708.	474.
18.9	15.8	THREE RIVERS ISD	449.	353.	82.	883.	510.		116.	100.	725.	716.
						LLANO	COUNTY					
19.7	18.4	LLANO ISD	378.	437.	45.	821.	494.		36.	101.	630.	321.
						LOVING	COUNTY					
17.5	5.8	LOVING ISD	3363.	0.	0.	3363.	684.		931.	775.	2390.	910.
						LUBBOCK	COUNTY					
20.5	18.8	COOPER RHSD	264.	373.	45.	682.	408.		42.	77.	527.	339.
21.3	20.2	FRENSHIP RHSD	120.	365.	106.	600.	390.		30.	103.	523.	368.
20.0	18.9	ROOSEVELT RHSD	165.	390.	34.	598.	414.		47.	30.	490.	493.
20.2	19.4	IDALOU RHSD	267.	361.	28.	656.	422.		23.	37.	481.	266.
19.8	18.5	LUBBOCK ISD	354.	369.	62.	785.	434.		78.	114.	626.	1088.
19.0	16.5	NEW DEAL ISD	361.	400.	31.	792.	476.		62.	115.	653.	302.
20.2	17.8	SLATON ISD	200.	377.	65.	643.	431.		57.	29.	517.	529.
19.6	18.6	SHALLOWATER I S D	237.	421.	34.	693.	466.		32.	86.	584.	305.
						LYNN	COUNTY					
20.7	18.3	O'DONNELL ISD	391.	373.	45.	808.	465.		66.	143.	674.	538.
18.9	16.2	TAHOKA ISD	319.	408.	48.	775.	480.		83.	83.	645.	546.
19.7	16.7	NEW HOME ISD	381.	456.	3.	839.	524.		68.	122.	715.	302.
19.7	17.9	WILSON ISD	361.	432.	46.	839.	500.		55.	102.	657.	523.
						MADISON	COUNTY					
19.2	19.2	MADISONVILLE ISD	221.	396.	39.	706.	464.		8.	54.	527.	207.
12.9	9.9	NORTH ZULCH ISD	507.	574.	74.	1151.	593.		132.	316.	1041.	44.

STAFFING RATIOS, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						MARION	COUNTY					
18.7	18.7	PROSPECT CSD	193.	363.	0.	556.	445.	0.		20.	465.	0.
22.3	22.3	HALL CSD	221.	226.	0.	447.	357.	13.		54.	424.	300.
18.1	16.9	JEFFERSON ISD	173.	449.	131.	754.	490.	31.		72.	593.	117.
						MARTIN	COUNTY					
12.5	8.5	FLOWER GROVE ISD	1109.	563.	4.	1676.	802.	334.		305.	1441.	734.
20.9	16.5	STANTON ISD	429.	371.	24.	824.	445.	128.		148.	720.	772.
26.5	17.5	GRADY ISD	820.	253.	0.	1073.	426.	148.		214.	788.	523.
						MASON	COUNTY					
19.0	16.6	MASON ISD	318.	415.	71.	804.	516.	60.		106.	682.	223.
						MATAGORDA	COUNTY					
19.1	15.9	BAY CITY ISD	549.	345.	63.	957.	465.	129.		195.	788.	1067.
21.8	15.5	TIDEHAVEN ISD	710.	182.	54.	945.	467.	179.		200.	846.	825.
16.8	8.4	MATAGORDA ISD	2029.	124.	0.	3053.	600.	567.		442.	1609.	1457.
19.2	16.8	PALACIOS ISD	503.	329.	294.	1126.	481.	101.		140.	723.	941.
19.8	16.3	VAN VLECK ISD	639.	264.	48.	951.	484.	138.		185.	807.	1226.
						MAVERICK	COUNTY					
21.1	20.2	EAGLE PASS ISD	190.	352.	294.	835.	384.	44.		112.	540.	590.
						MCCULLOCH	COUNTY					
11.9	9.7	ROCHELLE PHSD	599.	537.	112.	1248.	807.	115.		194.	1116.	128.
11.3	10.1	LOHN PHSD	329.	612.	2.	943.	769.	73.		67.	909.	79.
19.6	17.5	BRADY ISD	268.	390.	47.	706.	467.	57.		71.	596.	273.
12.3	10.1	MELVIN ISD	700.	614.	79.	1393.	846.	119.		203.	1168.	62.
						MCLENNAN	COUNTY					
19.0	14.6	HALLSBURG CSD	981.	143.	7.	1131.	441.	97.		151.	690.	30.
20.9	20.9	GHOLSON CSD	174.	371.	5.	550.	426.	1.		26.	453.	63.
20.9	20.9	ROSS CSD	229.	378.	4.	611.	440.	1.		53.	494.	63.
19.1	19.1	AXTELL RHSD	177.	408.	6.	592.	467.	4.		49.	519.	126.
17.9	16.4	BRUCEVILLE-EDDY RH	246.	451.	5.	702.	535.	33.		122.	690.	95.
18.5	18.5	CRAWFORD ISD	299.	417.	27.	743.	493.	2.		102.	596.	70.
21.2	19.8	MIDWAY ISD	297.	335.	18.	650.	418.	56.		70.	544.	747.
17.7	17.7	LA VEGA ISD	225.	439.	91.	755.	496.	23.		83.	602.	414.
19.0	17.8	LORENA ISD	226.	417.	14.	657.	478.	36.		73.	587.	333.
19.5	19.5	MART ISD	170.	436.	12.	618.	489.	14.		56.	560.	324.
19.5	18.8	MCGREGOR ISD	183.	409.	34.	626.	447.	30.		77.	554.	393.
20.4	18.6	MOODY ISD	189.	416.	82.	687.	476.	42.		83.	601.	185.
19.8	18.6	RIESEL ISD	461.	257.	14.	731.	454.	23.		114.	590.	118.
20.7	17.2	SPEEGLEVILLE ISD	459.	350.	87.	897.	445.	95.		113.	653.	811.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
19.7	17.8	WACO ISD	328.	378.	45.	751.	443.	52.		125.	620.	250.
18.6	18.6	WEST ISD	215.	424.	6.	645.	488.	20.		81.	588.	365.
20.7	20.7	CHINA SPRING ISD	219.	395.	11.	615.	422.	9.		95.	525.	228.
20.1	20.1	CONNALLY ISD	131.	387.	25.	543.	425.	24.		32.	481.	490.
20.7	20.7	ROBINSON ISD	136.	378.	18.	532.	403.	7.		49.	459.	190.
20.5	15.4	BOSQUEVILLE ISD	585.	262.	32.	879.	411.	102.		115.	628.	0.
						MCMULLEN	COUNTY					
23.2	14.7	MCMULLEN ISD	799.	106.	0.	906.	439.	229.		150.	818.	727.
						MEDINA	COUNTY					
20.9	19.4	DEVINE ISD	267.	391.	55.	703.	426.	47.		68.	540.	536.
16.3	16.3	D HANIS ISD	315.	459.	26.	800.	577.	11.		57.	645.	176.
21.0	20.3	NATALIA ISD	106.	418.	60.	584.	431.	14.		66.	511.	151.
20.6	20.6	HONDO ISD	228.	420.	87.	736.	444.	12.		70.	526.	300.
20.6	20.3	MEDINA VALLEY ISD	162.	397.	43.	601.	425.	26.		79.	530.	506.
						MENARD	COUNTY					
19.8	15.4	MENARD ISD	324.	406.	77.	807.	485.	103.		114.	702.	244.
						MIDLAND	COUNTY					
20.9	18.7	MIDLAND ISD	422.	350.	28.	800.	423.	136.		145.	704.	1989.
23.6	14.1	GREENWOOD ISD	1070.	109.	0.	1179.	441.	256.		328.	1025.	1251.
						MILAM	COUNTY					
19.5	19.5	MAYSFIELD CSD	193.	186.	0.	379.	357.	0.		132.	489.	0.
11.9	11.7	BUCKHOLTS RHSD	220.	597.	11.	828.	728.	23.		78.	828.	164.
19.8	19.8	CAMERON ISD	180.	392.	0.	572.	456.	10.		31.	497.	229.
17.1	17.1	GAUSE ISD	340.	431.	37.	808.	692.	11.		20.	722.	237.
18.6	18.6	MILANO ISD	170.	544.	96.	810.	584.	10.		88.	681.	233.
20.5	20.2	ROCKDALE ISD	292.	308.	38.	637.	446.	22.		58.	526.	406.
20.7	19.9	THORNDALE ISD	168.	395.	49.	607.	461.	19.		22.	503.	186.
						MILLS	COUNTY					
9.6	9.3	PRIDDY CSD	132.	891.	59.	1081.	974.	25.		4.	1003.	26.
20.3	17.8	GOLDTHWAITE ISD	292.	450.	19.	760.	514.	56.		147.	717.	201.
11.2	10.9	MULLIN ISD	347.	783.	15.	1145.	922.	26.		164.	1112.	135.
9.9	9.9	STAR ISD	184.	925.	365.	1474.	1020.	21.		15.	1056.	249.
						MITCHELL	COUNTY					
14.1	9.8	WESTBROOK RHSD	1535.	280.	77.	1892.	663.	211.		393.	1271.	22.
19.8	16.7	COLORADO ISD	507.	339.	105.	952.	439.	116.		179.	734.	838.
19.0	18.4	LORAINE ISD	281.	492.	60.	833.	529.	25.		122.	677.	315.
						MONTAGUE	COUNTY					
19.9	19.0	BOWIE ISD	362.	397.	23.	772.	461.	43.		117.	621.	586.

STAFFING RATIOS, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.1	19.5	NOCONA ISD	300.	400.	47.	746.	466.		41.	132.	638.	594.
10.9	9.4	GOLD BURG ISD	1061.	560.	4.	1625.	899.		116.	473.	1488.	284.
16.8	10.1	SUNSET ISD	761.	380.	31.	1172.	565.		282.	170.	1017.	0.
17.3	17.3	MONTAGUE ISD	290.	367.	0.	657.	488.		15.	88.	591.	297.
12.3	9.4	PRAIRIE VALLEY ISD	709.	569.	81.	1359.	878.		247.	152.	1277.	899.
12.9	11.1	FORESTBURG ISD	270.	615.	4.	889.	717.		100.	-4.	813.	158.
18.8	17.8	SAINT JO ISD	277.	425.	56.	758.	528.		31.	110.	670.	286.
						MONTGOMERY	COUNTY					
21.2	18.7	CONROE ISD	468.	367.	33.	868.	422.		86.	155.	663.	871.
18.4	15.4	MONTGOMERY ISD	251.	506.	118.	875.	539.		64.	112.	715.	93.
19.9	17.9	WILLIS ISD	338.	424.	49.	811.	459.		54.	141.	654.	419.
21.4	19.6	MAGNOLIA ISD	364.	419.	29.	811.	442.		63.	120.	626.	811.
21.4	18.9	SPLENDORA ISD	287.	386.	20.	694.	394.		67.	113.	574.	673.
20.9	20.7	NEW CANEY ISD	329.	391.	19.	739.	398.		33.	99.	530.	674.
						MOORE	COUNTY					
13.6	3.9	MIDDLE WELL CSD	4893.	114.	0.	5007.	870.	1576.		438.	2885.	500.
20.5	15.2	DUMAS ISD	647.	283.	8.	939.	447.		203.	184.	835.	1626.
21.8	15.8	SUNRAY ISD	814.	259.	8.	1082.	421.		195.	252.	868.	1451.
						MORRIS	COUNTY					
20.1	18.3	DAINGERFIELD ISD	308.	401.	52.	761.	459.		52.	107.	619.	401.
19.0	19.0	PEWITT ISD	211.	420.	75.	707.	516.		10.	64.	590.	227.
						MOTLEY	COUNTY					
17.3	16.3	MATADOR ISD	322.	459.	70.	851.	571.		41.	149.	761.	359.
10.5	9.2	FLOMOT ISD	478.	835.	138.	1451.	1018.		97.	186.	1301.	143.
11.5	10.0	ROARING SPRINGS IS	588.	625.	92.	1306.	840.		68.	229.	1136.	131.
						NACOGDOCHES	COUNTY					
18.8	18.8	ETOILE CSD	247.	376.	62.	685.	471.		53.	135.	658.	1042.
12.2	11.6	DOUGLASS CSD	411.	558.	7.	976.	751.		26.	109.	886.	0.
17.4	17.4	MARTINSVILLE CSD	186.	487.	0.	674.	580.		-2.	24.	602.	0.
17.8	16.5	CHIRENO ISD	140.	554.	126.	820.	622.		31.	31.	683.	108.
19.8	17.5	CUSHING ISD	579.	297.	83.	960.	537.		54.	94.	685.	265.
19.6	19.3	GARRISON ISD	134.	490.	81.	695.	515.		9.	45.	569.	150.
20.9	19.5	NACOGDOCHES ISD	209.	369.	45.	623.	432.		31.	69.	532.	194.
19.9	19.9	WODEN ISD	171.	446.	107.	724.	526.		0.	45.	571.	50.
21.3	21.3	CENTRAL HEIGHTS IS	136.	439.	66.	641.	490.		1.	33.	524.	78.
						NAVARRO	COUNTY					
20.2	16.8	RICE CSD	146.	320.	6.	472.	416.		52.	32.	501.	100.
19.9	13.8	BLOOMING GROVE ISD	270.	384.	104.	767.	478.		134.	-6.	607.	-84.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
19.4	18.1	CORSICANA ISD	331.	409.	82.	822.	465.	55.		94.	614.	653.
16.6	16.6	DAWSON ISD	232.	488.	11.	731.	572.	18.		29.	619.	339.
17.3	14.8	FROST ISD	247.	447.	8.	701.	536.	66.		92.	693.	126.
20.0	20.0	KERENS ISD	316.	347.	107.	770.	470.	20.		47.	537.	441.
17.6	17.6	MILDRED ISD	269.	403.	11.	682.	546.	4.		79.	629.	67.
						NEWTON	COUNTY					
17.9	16.9	BURKEVILLE ISD	273.	487.	159.	919.	544.	44.		202.	791.	469.
18.8	18.8	NEWTON ISD	228.	468.	79.	774.	507.	21.		115.	643.	434.
19.8	16.5	DEWEYVILLE ISD	361.	415.	44.	821.	467.	116.		132.	715.	984.
						NOLAN	COUNTY					
10.3	8.5	BLACKWELL RHSD	1376.	317.	5.	1698.	847.	128.		333.	1308.	84.
9.6	8.4	DIVIDE RHSD	669.	616.	4.	1288.	966.	92.		302.	1360.	40.
19.0	15.3	ROSCOE ISD	421.	405.	29.	854.	503.	105.		149.	758.	454.
18.6	17.9	SWEETWATER ISD	317.	394.	29.	739.	477.	37.		78.	592.	435.
13.6	8.3	HIGHLAND ISD	1722.	129.	4.	1855.	839.	373.		358.	1569.	408.
						NUECES	COUNTY					
20.7	15.0	AGUA DULCE ISD	501.	334.	79.	915.	478.	160.		105.	742.	669.
21.7	16.1	BISHOP ISD	707.	247.	90.	1044.	421.	158.		211.	789.	978.
21.4	18.4	CALALLEN ISD	391.	324.	18.	723.	404.	81.		98.	582.	834.
20.9	20.3	CORPUS CHRISTI ISD	270.	353.	66.	690.	406.	62.		88.	556.	1100.
23.4	16.2	DRISCOLL ISD	799.	79.	0.	878.	401.	178.		146.	725.	909.
21.8	12.1	LONDON ISD	1003.	76.	0.	1079.	475.	366.		244.	1085.	1478.
25.0	14.6	PORT ARANSAS ISD	1359.	75.	18.	1452.	388.	258.		510.	1156.	1363.
21.0	21.0	ROBSTOWN ISD	140.	367.	140.	647.	393.	15.		65.	473.	362.
17.5	11.7	SANTA CRUZ ISD	1246.	40.	54.	1339.	617.	241.		89.	947.	760.
19.3	16.5	TULOSO-MIDWAY ISD	574.	323.	53.	950.	456.	112.		165.	733.	882.
20.9	18.3	BANQUETE ISD	482.	273.	37.	791.	467.	61.		120.	648.	438.
20.0	16.4	FLOUR BLUFF ISD	312.	254.	193.	760.	433.	111.		9.	552.	639.
19.9	19.3	WEST OSO ISD	221.	383.	94.	697.	415.	30.		63.	508.	375.
						OCHILTREE	COUNTY					
20.6	16.2	PERRYTON ISD	603.	302.	4.	909.	446.	170.		163.	779.	1495.
22.9	6.5	WAKA ISD	2659.	116.	0.	2774.	508.	886.		621.	2015.	2275.
						OLDHAM	COUNTY					
19.2	15.2	VEGA ISD	658.	388.	17.	1063.	476.	172.		214.	862.	1318.
15.7	11.0	ADRIAN ISD	1100.	415.	52.	1567.	642.	253.		166.	1061.	1012.
20.9	10.5	WILDORADO ISD	1925.	223.	25.	2174.	521.	343.		310.	1174.	586.
						ORANGE	COUNTY					
20.4	15.8	BRIDGE CITY ISD	571.	319.	7.	897.	422.	172.		199.	793.	1363.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
17.9	14.1	ORANGEFIELD ISD	562.	419.	11.	992.	507.	185.	123.	815.	1337.
20.6	14.6	WEST ORANGE-COVE C	745.	290.	34.	1069.	436.	231.	205.	873.	1715.
20.7	20.3	VIDOR ISD	209.	380.	20.	609.	419.	43.	77.	539.	830.
20.2	17.1	LITTLE CYPRESS ISD	583.	336.	11.	930.	445.	130.	169.	743.	1329.
						PALO PINTO	COUNTY				
20.2	15.2	PALO PINTO RHSD	451.	179.	41.	670.	441.	103.	41.	584.	75.
18.3	18.3	GORDON ISD	249.	418.	67.	733.	578.	6.	55.	639.	155.
18.6	17.3	GRAFORD ISD	216.	356.	26.	598.	546.	38.	21.	606.	249.
20.1	19.6	MINERAL WELLS ISD	154.	398.	80.	632.	426.	35.	91.	551.	608.
19.4	19.4	SANTO ISD	243.	379.	63.	686.	535.	17.	63.	615.	321.
17.9	17.4	STRAWN ISD	214.	407.	107.	728.	526.	22.	85.	632.	239.
						PANOLA	COUNTY				
20.2	17.1	BECKVILLE ISD	455.	451.	99.	1005.	519.	104.	109.	732.	453.
19.5	17.4	CARTHAGE ISD	398.	371.	104.	873.	508.	58.	116.	682.	412.
19.2	19.0	GARY ISD	280.	430.	81.	791.	554.	4.	348.	905.	0.
						PARKER	COUNTY				
21.3	21.3	RENO CSD	94.	320.	6.	420.	347.	0.	21.	369.	54.
25.1	20.1	GARNER CSD	139.	332.	44.	515.	319.	60.	46.	425.	59.
16.6	16.6	BROCK RHSD	164.	498.	17.	679.	553.	0.	87.	640.	50.
19.4	14.6	WHITT CSD	181.	337.	29.	547.	417.	87.	61.	565.	0.
17.5	17.5	POOLVILLE ISD	247.	501.	26.	774.	564.	2.	70.	636.	71.
21.6	20.2	SPRINGTOWN ISD	180.	359.	19.	557.	395.	30.	74.	499.	253.
20.5	17.9	WEATHERFORD ISD	282.	394.	114.	790.	436.	68.	89.	594.	512.
20.5	19.7	MILLSAP ISD	118.	406.	28.	552.	445.	17.	33.	495.	157.
20.3	17.4	ALEDO ISD	248.	415.	22.	685.	459.	65.	73.	597.	239.
16.4	14.9	PEASTER ISD	244.	553.	35.	831.	603.	39.	92.	733.	78.
						PARMER	COUNTY				
20.2	16.7	BOVINA ISD	436.	404.	13.	853.	465.	96.	135.	695.	623.
19.5	16.9	FARWELL ISD	401.	409.	41.	852.	482.	78.	128.	689.	533.
19.8	16.9	FRIONA ISD	351.	397.	13.	761.	455.	91.	104.	650.	706.
19.4	17.4	LAZBUDDIE ISD	410.	424.	26.	860.	513.	53.	163.	729.	314.
						PECOS	COUNTY				
16.9	9.5	BUENA VISTA ISD	1630.	295.	3.	1929.	542.	468.	630.	1641.	1480.
20.7	16.4	FT STOCKTON ISD	779.	238.	23.	1040.	430.	173.	220.	823.	1575.
24.3	10.5	IRAAN-SHEFFIELD IS	1679.	104.	1.	1784.	415.	543.	594.	1552.	1959.
						POLK	COUNTY				
21.6	16.6	BIG SANDY ISD	513.	351.	79.	943.	476.	121.	173.	770.	531.
18.0	13.9	GOODRICH ISD	345.	459.	105.	909.	529.	126.	140.	795.	407.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
18.4	18.4	CORRIGAN-CAMDEN IS	295.	489.	41.	825.	504.	22.		82.	608.	448.
18.9	17.3	LEGGETT ISD	161.	433.	4.	599.	493.	55.		25.	573.	121.
18.6	17.0	LIVINGSTON ISD	204.	459.	69.	732.	500.	52.		68.	620.	352.
18.8	9.3	ONALASKA ISD	966.	250.	9.	1225.	499.	513.		38.	1050.	1200.
						POTTER	COUNTY					
23.2	14.4	CONSOLIDATED CSD	1016.	70.	79.	1166.	444.	253.		258.	956.	1040.
23.5	17.7	BUSHLAND CONS CSD	1712.	99.	23.	1834.	473.	136.		240.	848.	948.
19.5	18.7	AMARILLO ISD	333.	374.	27.	734.	444.	65.		113.	622.	1018.
22.8	21.7	RIVER ROAD ISD	406.	357.	17.	780.	394.	50.		90.	534.	824.
						PRESIDIO	COUNTY					
11.0	11.0	RUIDOSA CSD	136.	529.	0.	666.	620.	0.		23.	643.	0.
16.3	16.3	CANDELARIA CSD	65.	402.	0.	467.	524.	0.		11.	535.	0.
19.4	15.8	MARFA ISD	299.	375.	93.	767.	463.	112.		65.	640.	514.
20.1	19.1	PRESIDIO ISD	87.	420.	59.	566.	444.	16.		51.	511.	0.
						RAINS	COUNTY					
20.5	19.0	RAINS ISD	324.	437.	59.	821.	491.	26.		114.	631.	11.
						RANDALL	COUNTY					
18.6	15.8	CANYON ISD	395.	468.	29.	893.	497.	106.		144.	746.	761.
						REAGAN	COUNTY					
22.1	15.0	REAGAN ISD	924.	121.	0.	1045.	429.	236.		313.	978.	1269.
						REAL	COUNTY					
16.4	15.1	LEAKEY ISD	431.	522.	63.	1016.	576.	58.		130.	764.	305.
						RED RIVER	COUNTY					
19.3	18.0	AVERY ISD	117.	488.	113.	717.	522.	30.		74.	625.	171.
18.6	16.6	TALCO-BOGATA ISD	423.	435.	66.	924.	533.	61.		132.	727.	310.
18.8	17.8	CLARKSVILLE ISD	156.	486.	113.	755.	495.	31.		45.	571.	268.
19.0	18.8	DETROIT ISD	113.	500.	147.	761.	538.	11.		43.	592.	137.
						REEVES	COUNTY					
21.0	18.7	PECOS ISD	409.	317.	44.	770.	411.	125.		121.	657.	1569.
17.7	15.9	BALMORHEA ISD	245.	462.	83.	790.	511.	61.		81.	654.	502.
7.6	5.6	TOYAH ISD	1652.	894.	34.	2580.	1157.	301.		577.	2036.	64.
						REFUGIO	COUNTY					
21.5	11.4	AUSTWELL-TIVOLI IS	979.	112.	0.	1090.	420.	378.		318.	1116.	1235.
21.9	16.2	WOODSBORO ISD	628.	318.	66.	1012.	423.	168.		174.	765.	1049.
22.5	13.8	REFUGIO ISD	977.	116.	0.	1094.	404.	286.		259.	949.	1242.
						ROBERTS	COUNTY					
19.4	11.4	MIAMI ISD	1518.	105.	2.	1624.	486.	314.		396.	1196.	1142.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P. STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						ROBERTSON COUNTY					
19.6	19.6	BREMOND ISD	128.	487.	182.	797.	548.	12.	8.	568.	272.
16.7	16.7	CALVERT ISD	149.	492.	148.	789.	534.	7.	58.	599.	114.
19.1	19.1	FRANKLIN ISD	181.	436.	79.	697.	500.	4.	81.	585.	122.
20.0	19.7	HEARNE ISD	122.	414.	115.	650.	441.	13.	46.	500.	254.
17.8	15.5	MUMFORD ISD	235.	457.	2.	695.	506.	72.	42.	620.	433.
						ROCKWALL COUNTY					
21.0	17.8	ROCKWALL ISD	280.	370.	31.	681.	424.	74.	124.	622.	374.
20.6	18.9	ROYSE CITY ISD	139.	379.	131.	709.	450.	35.	68.	553.	230.
						RUNNELS COUNTY					
20.0	15.0	OLFEN CSD	224.	420.	7.	651.	465.	105.	60.	629.	0.
21.4	16.4	MILES RHSD	245.	322.	0.	567.	407.	150.	1.	559.	598.
19.9	17.3	BALLINGER ISD	414.	401.	68.	883.	461.	66.	102.	629.	333.
19.4	16.9	WINTERS ISD	301.	399.	44.	744.	493.	71.	95.	660.	306.
18.5	11.1	WINGATE ISD	790.	96.	0.	887.	529.	251.	314.	1094.	225.
						RUSK COUNTY					
15.2	15.2	CONCORD RHSD	49.	619.	72.	741.	619.	0.	36.	655.	3.
19.5	16.4	HENDERSON ISD	264.	468.	68.	800.	490.	83.	107.	681.	341.
19.8	18.8	LANEVILLE ISD	158.	551.	130.	839.	573.	13.	20.	605.	34.
22.2	10.6	LEVERETTS CHAPEL I	1353.	109.	32.	1494.	457.	453.	470.	1381.	838.
19.8	19.4	MOUNT ENTERPRISE I	119.	506.	49.	674.	525.	15.	42.	582.	165.
19.8	16.9	OVERTON ISD	245.	451.	34.	730.	494.	70.	124.	688.	230.
18.0	17.9	TATUM ISD	204.	510.	124.	838.	547.	4.	65.	615.	95.
20.7	12.6	CARLISLE ISD	446.	415.	48.	909.	541.	226.	214.	981.	479.
22.3	12.2	WEST RUSK ISD	1054.	159.	43.	1255.	459.	305.	409.	1174.	649.
						SABINE COUNTY					
21.3	19.3	HEMPHILL ISD	135.	429.	114.	678.	463.	51.	32.	546.	517.
20.7	20.7	WEST SABINE ISD	150.	441.	97.	688.	492.	12.	62.	566.	295.
						SAN AUGUSTIN COUNTY					
20.9	20.9	SAN AUGUSTINE ISD	85.	426.	78.	588.	462.	6.	26.	494.	178.
21.3	21.3	BROADDUS ISD	52.	473.	157.	682.	497.	-2.	62.	557.	0.
						SAN JACINTO COUNTY					
17.8	16.2	COLD SPNGS OAKHURS	259.	536.	189.	984.	561.	42.	73.	677.	201.
19.6	16.5	SHEPHERD ISD	303.	469.	50.	821.	488.	73.	148.	709.	325.
						SAN PATRICIO COUNTY					
21.8	21.1	ARANSAS PASS ISD	205.	359.	74.	638.	395.	24.	93.	512.	353.
18.6	18.5	GREGORY-PORTLAND I	454.	334.	45.	833.	452.	46.	125.	623.	876.
21.2	17.7	INGLESIDE ISD	269.	378.	62.	710.	412.	89.	70.	571.	669.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
21.9	20.5	MATHIS ISD	205.	349.	98.	653.	382.	28.	105.	514.		264.
20.9	17.6	ODEM ISD	364.	346.	328.	1037.	408.	91.	152.	650.		700.
20.8	17.8	SINTON ISD	498.	245.	179.	922.	427.	97.	137.	661.		866.
20.4	19.3	TAFT ISD	342.	361.	130.	813.	418.	59.	110.	587.		900.
						SAN SABA	COUNTY					
17.7	17.7	CHEROKEE CSD	168.	444.	109.	721.	506.	4.	73.	583.		113.
17.5	17.2	SAN SABA ISD	270.	459.	165.	893.	526.	18.	108.	651.		224.
15.3	13.8	RICHLAND SPRINGS I	394.	496.	76.	967.	613.	58.	114.	785.		148.
						SCHLEICHER	COUNTY					
20.0	15.0	SCHLEICHER ISD	932.	164.	19.	1115.	450.	168.	275.	892.		1121.
						SCURRY	COUNTY					
8.5	6.2	FLUVANNA CSD	881.	1005.	8.	1894.	1027.	337.	481.	1845.		447.
15.7	12.6	HERMLEIGH ISD	345.	590.	6.	941.	625.	118.	132.	875.		235.
21.5	14.2	SNYDER ISD	898.	111.	35.	1044.	435.	262.	214.	911.		1240.
12.1	8.5	IRA ISD	780.	699.	4.	1483.	827.	332.	304.	1463.		776.
						SHACKELFORD	COUNTY					
20.2	16.3	ALBANY ISD	686.	251.	25.	962.	458.	112.	174.	744.		696.
12.9	10.3	MORAN ISD	628.	490.	2.	1120.	741.	143.	300.	1184.		150.
						SHELBY	COUNTY					
16.6	16.6	STRONG CSD	49.	467.	15.	531.	534.	3.	-13.	524.		89.
9.5	8.5	EXCELSIOR CSD	50.	949.	27.	1026.	974.	72.	-59.	986.		0.
20.7	20.0	CENTER ISD	159.	408.	92.	659.	452.	19.	32.	503.		146.
21.2	21.2	JOAQUIN ISD	133.	452.	44.	629.	488.	0.	33.	522.		0.
18.7	18.7	SHELBYVILLE ISD	69.	516.	119.	703.	540.	6.	5.	550.		156.
20.8	19.9	TENAHA ISD	102.	427.	115.	644.	454.	18.	-3.	469.		144.
20.4	20.4	TIMPSON ISD	136.	483.	124.	743.	514.	11.	63.	588.		223.
						SHERMAN	COUNTY					
21.5	11.9	TEXHOMA ISD	1312.	144.	30.	1487.	456.	289.	261.	1006.		839.
21.2	15.6	STRATFORD ISD	902.	178.	13.	1093.	454.	191.	216.	862.		1339.
						SMITH	COUNTY					
19.0	18.4	ARP ISD	156.	442.	65.	663.	487.	18.	30.	535.		211.
19.6	19.6	BULLARD ISD	198.	442.	36.	676.	474.	8.	91.	573.		205.
19.7	19.7	LINDALE ISD	198.	430.	49.	677.	474.	15.	72.	561.		305.
20.6	20.6	TROUP ISD	153.	399.	82.	634.	451.	16.	53.	520.		377.
20.3	18.9	TYLER ISD	352.	361.	47.	760.	446.	83.	87.	615.		1220.
20.0	18.9	WHITEHOUSE ISD	271.	411.	64.	747.	461.	46.	81.	588.		557.
19.5	19.0	CHAPEL HILL ISD	165.	422.	67.	653.	450.	21.	64.	535.		248.
17.9	16.4	WINONA ISD	237.	402.	76.	715.	487.	42.	78.	607.		233.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG SALARY ENRICHMENT
						SOMERVELL COUNTY						
18.9	18.9	GLEN ROSE ISD	131.	475.	60.	666.	509.	7.	87.	604.		186.
						STARR COUNTY						
19.5	16.6	RIO GRANDE CITY IS	264.	394.	679.	1337.	450.	73.	269.	792.		366.
20.1	11.1	SAN ISIDRO ISD	1560.	116.	141.	1817.	509.	395.	515.	1419.		1711.
22.5	21.6	ROMA ISD	89.	388.	271.	747.	393.	17.	32.	442.		136.
						STEPHENS COUNTY						
19.9	18.9	BRECKENRIDGE ISD	324.	355.	31.	710.	450.	36.	90.	575.		361.
						STERLING COUNTY						
16.7	14.8	STERLING CITY ISD	846.	161.	39.	1047.	503.	112.	219.	834.		1040.
						STONEWALL COUNTY						
9.1	8.0	OLD GLORY RHSD	1106.	503.	11.	1619.	1019.	106.	275.	1400.		107.
18.1	13.9	ASPERMONT ISD	853.	191.	65.	1109.	541.	136.	191.	868.		324.
						SUTTON COUNTY						
22.2	15.8	SONORA ISD	588.	324.	19.	930.	429.	169.	158.	756.		851.
						SWISHER COUNTY						
19.0	17.3	HAPPY ISD	652.	332.	51.	1035.	527.	73.	196.	795.		710.
18.8	15.6	TULIA ISD	442.	421.	47.	909.	494.	111.	150.	755.		699.
20.8	17.2	KRESS ISD	486.	326.	14.	827.	464.	110.	101.	675.		879.
						TARRANT COUNTY						
.0	.0	WHEATLAND CSD	0.	0.	0.	0.	0.	0.	0.	0.		0.
20.8	18.5	ARLINGTON ISD	342.	337.	32.	711.	399.	92.	101.	592.		981.
21.1	20.7	BIRDVILLE ISD	269.	346.	34.	650.	399.	52.	71.	522.		1004.
21.2	20.5	EVERMAN ISD	222.	329.	21.	572.	378.	33.	58.	469.		541.
20.8	20.1	FORT WORTH ISD	349.	338.	93.	780.	412.	73.	114.	599.		1322.
20.3	17.1	GRAPEVINE ISD	306.	365.	31.	703.	416.	91.	110.	617.		644.
19.7	19.4	KELLER ISD	173.	393.	43.	608.	435.	37.	46.	518.		644.
19.6	19.5	MANSFIELD ISD	133.	412.	20.	565.	441.	17.	52.	510.		360.
19.7	19.0	LAKE WORTH ISD	151.	381.	26.	559.	430.	18.	94.	539.		159.
21.1	19.6	CROWLEY ISD	299.	336.	19.	654.	387.	70.	48.	505.		988.
21.1	19.9	KENNEDALE ISD	169.	350.	15.	535.	385.	22.	64.	471.		148.
21.5	19.5	AZLE ISD	182.	376.	35.	594.	410.	40.	73.	523.		260.
21.1	20.2	HURST-EULESS-BEDFO	325.	347.	38.	710.	390.	70.	91.	551.		1221.
19.9	19.9	CASTLEBERRY ISD	156.	373.	36.	565.	427.	32.	63.	522.		681.
18.9	15.2	EAGLE MOUNTAIN-SAG	556.	378.	25.	959.	467.	156.	177.	799.		1204.
21.1	20.6	CARROLL ISD	362.	358.	10.	731.	404.	46.	129.	579.		821.
19.9	19.6	WHITE SETTLEMENT I	159.	374.	49.	582.	419.	16.	95.	529.		196.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALAR' ENRICHMENT
						TAYLOR	COUNTY					
18.9	12.6	HAMBY CSD	900.	105.	1.	1006.	590.	223.	92.	905.		1434.
18.0	13.5	BUFFALO GAP CSD	438.	401.	8.	847.	501.	129.	113.	743.		365.
17.7	17.0	WYLIE CSD	250.	473.	12.	736.	507.	22.	79.	609.		326.
22.4	17.9	BUTTERFIELD CSD	442.	220.	5.	667.	383.	86.	136.	605.		323.
19.7	16.9	TYE CSD	329.	391.	57.	778.	458.	64.	56.	578.		252.
20.3	19.2	ABILENE ISD	226.	396.	79.	701.	434.	65.	89.	588.		958.
19.7	16.9	MERKEL ISD	306.	417.	11.	734.	500.	79.	98.	677.		392.
15.0	11.3	TRENT ISD	1164.	140.	10.	1315.	654.	150.	215.	1020.		101.
19.6	15.0	JIM NED ISD	800.	350.	10.	1160.	551.	131.	251.	933.		493.
						TERRELL	COUNTY					
19.8	13.9	TERRELL ISD	878.	127.	70.	1075.	433.	233.	185.	851.		922.
						TERRY	COUNTY					
19.7	17.3	BROWNFIELD ISD	467.	356.	125.	949.	453.	78.	113.	644.		497.
20.1	19.1	MEADOW ISD	453.	344.	36.	834.	432.	34.	235.	701.		397.
15.1	10.2	UNION ISD	851.	343.	34.	1227.	591.	214.	177.	981.		206.
19.3	13.5	WELLMAN ISD	1064.	160.	21.	1245.	541.	185.	299.	1026.		561.
						THROCKMORTON	COUNTY					
18.0	13.5	THROCKMORTON ISD	863.	265.	35.	1164.	578.	178.	254.	1010.		680.
11.6	9.5	WOODSON ISD	700.	667.	20.	1387.	871.	148.	266.	1285.		22.
						TITUS	COUNTY					
15.8	15.8	OLD UNION CSD	73.	508.	36.	618.	545.	-3.	-2.	540.		0.
17.9	17.9	HARTS BLUFF CSD	75.	468.	0.	543.	495.	-3.	22.	514.		0.
21.1	21.1	CHAPEL HILL RHSD	112.	363.	0.	475.	411.	-2.	33.	441.		0.
20.9	20.9	ARGO CSD	63.	367.	0.	430.	399.	0.	-5.	394.		0.
21.5	21.5	WINFIELD CSD	120.	352.	0.	472.	419.	-2.	13.	430.		0.
16.1	16.1	COOKVILLE ISD	76.	452.	0.	527.	512.	-3.	12.	521.		0.
19.0	18.2	MOUNT PLEASANT ISD	262.	450.	51.	763.	480.	37.	120.	636.		342.
						TOM GREEN	COUNTY					
24.4	20.9	GRAPE CREEK -PULLI	476.	260.	21.	756.	335.	47.	42.	424.		207.
13.7	13.7	CARLSBAD CSD	416.	562.	3.	981.	738.	0.	95.	833.		0.
18.0	18.0	VERIBEST - BYRD CS	530.	301.	9.	840.	423.	4.	85.	512.		120.
18.4	11.8	CHRISTOVAL ISD	651.	308.	1.	959.	521.	230.	150.	902.		677.
19.9	18.9	SAN ANGELO ISD	252.	399.	93.	744.	435.	44.	107.	586.		558.
13.7	12.2	WATER VALLEY ISD	498.	582.	8.	1088.	757.	90.	96.	943.		488.
21.6	19.6	WALL ISD	371.	394.	98.	863.	471.	36.	90.	597.		153.
						TRAVIS	COUNTY					
13.9	13.9	LAGO VISTA CSD	1039.	114.	16.	1168.	562.	22.	150.	733.		300.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P. STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.4	18.0	AUSTIN ISD	412.	373.	34.	819.	427.	95.	138.	659.	1060.
21.0	19.7	PFLUGERVILLE ISD	156.	387.	30.	573.	423.	34.	31.	488.	299.
18.5	17.1	MANOR ISD	184.	463.	53.	700.	498.	42.	49.	588.	275.
22.3	15.1	EANES ISD	705.	339.	9.	1053.	380.	211.	249.	839.	1119.
21.7	21.0	DEL VALLE ISD	116.	380.	176.	673.	387.	27.	65.	479.	384.
						TRINITY	COUNTY				
19.8	19.8	GROVETON ISD	196.	487.	101.	784.	522.	13.	95.	630.	262.
17.8	17.4	TRINITY ISD	189.	501.	96.	786.	522.	22.	73.	617.	253.
11.0	9.5	CENTERVILLE ISD	148.	904.	119.	1171.	931.	83.	37.	1051.	63.
18.7	17.6	APPLE SPRINGS ISD	82.	458.	52.	592.	477.	31.	47.	555.	145.
						TYLER	COUNTY				
19.3	19.3	COLMESNEIL ISD	271.	447.	16.	734.	526.	6.	145.	677.	165.
19.2	18.4	WOODVILLE ISD	239.	468.	32.	739.	498.	27.	101.	626.	291.
20.4	15.7	WARREN ISD	659.	371.	55.	1086.	511.	162.	291.	964.	1151.
16.5	13.9	SPURGER ISD	424.	481.	11.	916.	534.	94.	151.	778.	421.
16.2	12.9	CHESTER ISD	337.	569.	19.	925.	633.	114.	80.	828.	275.
						UPSHUR	COUNTY				
19.6	17.5	BIG SANDY ISD	370.	398.	66.	833.	536.	57.	186.	779.	352.
19.3	19.3	GILMER ISD	166.	444.	48.	658.	486.	14.	42.	542.	311.
19.5	18.8	ORE CITY ISD	165.	473.	50.	688.	490.	17.	46.	554.	174.
20.5	20.5	UNION HILL ISD	127.	489.	71.	686.	507.	2.	96.	605.	93.
19.1	17.9	HARMONY ISD	136.	551.	41.	729.	576.	26.	54.	656.	120.
19.0	18.4	NEW DIANA ISD	166.	468.	55.	689.	504.	23.	50.	577.	275.
20.3	17.4	UNION GROVE ISD	350.	420.	36.	806.	457.	79.	178.	713.	435.
						UPTON	COUNTY				
21.2	13.7	MCCAMEY ISD	1031.	118.	22.	1171.	417.	274.	350.	1041.	1420.
22.5	11.2	RANKIN ISD	1360.	116.	17.	1493.	430.	437.	431.	1298.	1736.
						UVALDE	COUNTY				
12.4	12.4	KNIPPA ISD	379.	729.	5.	1112.	794.	57.	153.	1004.	749.
20.1	19.4	SABINAL ISD	261.	391.	42.	695.	448.	20.	43.	512.	199.
20.0	14.9	UVALDE ISD	267.	391.	222.	880.	441.	97.	88.	626.	440.
14.3	12.9	UTOPIA ISD	233.	613.	6.	852.	711.	40.	33.	784.	113.
						VAL VERDE	COUNTY				
.0	6.3	JUNO CSD	1232.	56.	0.	1288.	0.	1197.	121.	1318.	0.
14.8	7.4	LANGTRY CSD	1156.	79.	3.	1238.	760.	375.	193.	1327.	504.
20.5	19.3	DEL RIO ISD	147.	400.	168.	715.	412.	34.	96.	542.	344.
20.8	20.6	SAN FELIPE ISD	53.	297.	219.	568.	394.	8.	-28.	374.	90.
17.4	15.4	COMSTOCK ISD	483.	365.	66.	914.	546.	74.	134.	754.	463.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						VAN ZANDT	COUNTY					
25.7	25.7	MYRTLE SPRINGS CSD	88.	240.	0.	328.	284.	0.		74.	358.	0.
23.6	23.6	CANTON ISD	110.	377.	30.	517.	395.	11.		37.	443.	255.
20.7	18.5	EDGEWOOD ISD	451.	337.	49.	837.	486.	43.		69.	598.	198.
21.1	21.1	GRAND SALINE ISD	210.	404.	44.	658.	442.	16.		82.	540.	380.
19.2	15.4	MARTINS MILL ISD	220.	478.	0.	698.	571.	100.		22.	693.	0.
23.0	16.2	VAN ISD	772.	185.	28.	985.	646.	210.		292.	947.	1570.
21.4	21.4	WILLS POINT ISD	125.	400.	30.	554.	425.	10.		49.	484.	205.
24.8	24.8	FRUITVALE ISD	222.	300.	3.	525.	412.	2.		69.	484.	60.
						VICTORIA	COUNTY					
17.0	17.0	NURSERY CSD	681.	93.	0.	775.	450.	24.		29.	503.	400.
20.3	20.3	KEMPER CITY CSD	396.	67.	0.	463.	385.	46.		-218.	213.	929.
23.0	11.5	MCFADDIN CSD	903.	91.	0.	994.	449.	227.		13.	689.	307.
21.4	18.3	BLOOMINGTON ISD	437.	312.	57.	806.	422.	92.		132.	646.	844.
20.9	18.8	VICTORIA ISD	414.	329.	32.	774.	406.	78.		144.	628.	865.
24.4	22.3	MISSION VALLEY ISD	333.	250.	6.	589.	327.	43.		65.	435.	542.
						WALKER	COUNTY					
19.2	18.6	NEW WAVERLY ISD	230.	470.	71.	771.	493.	19.		128.	640.	224.
20.2	19.0	HUNTSVILLE ISD	254.	425.	85.	764.	457.	32.		112.	600.	214.
						WALLER	COUNTY					
19.9	19.5	HEMPSTEAD ISD	295.	433.	58.	786.	462.	37.		71.	570.	654.
19.2	19.2	WALLER ISD	288.	357.	90.	734.	446.	35.		83.	564.	704.
20.3	12.0	ROYAL ISD	1069.	307.	4.	1380.	492.	314.		265.	1071.	999.
						WARD	COUNTY					
21.2	16.6	MONAHANS-WICKETT-P	626.	277.	17.	921.	419.	179.		164.	762.	1540.
18.7	10.3	GRANDFALLS-ROYALTY	1465.	131.	3.	1598.	532.	440.		487.	1459.	1299.
						WASHINGTON	COUNTY					
20.3	18.2	BRENHAM ISD	231.	434.	116.	782.	460.	47.		-108.	399.	297.
19.7	17.4	BURTON ISD	303.	455.	119.	876.	522.	64.		60.	645.	254.
						WEBB	COUNTY					
17.1	17.1	AGUILARES CSD	3145.	106.	0.	3251.	545.	78.		1060.	1683.	1330.
16.6	16.6	TORRECILLAS CSD	710.	175.	0.	885.	501.	25.		274.	800.	414.
13.6	11.3	BRUNI CSD	559.	435.	7.	1001.	649.	117.		129.	895.	242.
22.5	22.5	LAREDO ISD	103.	344.	204.	651.	367.	5.		91.	463.	158.
13.8	12.4	MIRANDO CITY ISD	443.	534.	64.	1041.	670.	75.		165.	910.	396.
22.4	19.9	UNITED CONSOLIDATE	362.	284.	203.	849.	383.	53.		139.	575.	351.
						WHARTON	COUNTY					
20.8	17.2	BOLING ISD	587.	147.	59.	793.	446.	117.		130.	693.	979.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
20.9	16.9	EAST BERNARD ISD	371.	364.	53.	789.	449.	113.		60.	622.	734.
18.9	16.2	EL CAMPO ISD	415.	402.	84.	901.	478.	107.		123.	708.	798.
18.9	16.2	WHARTON ISD	467.	397.	57.	920.	485.	107.		112.	704.	820.
21.2	17.1	LOUISE ISD	445.	364.	50.	858.	452.	108.		130.	690.	713.
.0	2.5	PROVIDENT CITY ISD	7303.	0.	0.	7303.	0.	2446.		4147.	6594.	0.
18.3	17.0	HUNGERFORD ISD	393.	475.	74.	942.	543.	47.		140.	730.	429.
						WHEELER	COUNTY					
23.2	11.6	LELA CSD	1012.	126.	127.	1265.	368.	361.		368.	1097.	1247.
11.0	8.3	MOBEETIE ISD	1023.	429.	30.	1483.	919.	190.		226.	1334.	0.
18.2	16.3	SHAMROCK ISD	411.	395.	42.	848.	509.	62.		139.	710.	495.
19.9	16.1	WHEELER ISD	601.	378.	25.	1004.	491.	105.		209.	806.	441.
9.3	9.3	ALLISON ISD	561.	917.	45.	1522.	1031.	4.		192.	1228.	82.
16.2	9.7	KELTON ISD	886.	453.	35.	1374.	647.	334.		184.	1165.	292.
8.5	7.1	BRISCOE ISD	1146.	972.	67.	2185.	1224.	173.		469.	1866.	211.
						WICHITA	COUNTY					
20.6	19.3	BURKBURNETT ISD	72.	382.	200.	655.	407.	33.		75.	515.	323.
20.9	16.5	ELECTRA ISD	411.	358.	27.	796.	443.	126.		128.	697.	735.
20.5	18.9	IOWA PARK ISD	235.	371.	56.	661.	414.	53.		78.	545.	584.
20.3	18.2	WICHITA FALLS ISD	318.	362.	88.	768.	429.	85.		92.	606.	838.
23.7	23.7	CITY VIEW ISD	127.	315.	74.	516.	350.	9.		17.	376.	262.
						WILBARGER	COUNTY					
10.3	8.4	HARROLD ISD	918.	364.	14.	1296.	930.	155.		293.	1378.	143.
19.9	17.8	VERNON ISD	261.	387.	38.	686.	457.	60.		72.	589.	434.
17.3	11.6	NORTHSIDE ISD	463.	427.	87.	977.	604.	188.		86.	878.	200.
						WILLACY	COUNTY					
24.5	24.5	LASARA ISD	385.	231.	329.	945.	346.	27.		117.	490.	662.
19.2	19.2	LYFORD ISD	270.	353.	156.	779.	459.	38.		99.	596.	775.
20.3	18.8	RAYMONDVILLE ISD	200.	375.	120.	696.	412.	51.		59.	521.	544.
16.4	14.0	SAN PERLITA ISD	442.	456.	192.	1090.	591.	116.		151.	858.	675.
						WILLIAMSON	COUNTY					
17.4	17.4	COUPLAND CSD	229.	395.	0.	623.	531.	0.		8.	538.	0.
19.4	12.9	JONAH CSD	485.	228.	0.	712.	517.	216.		77.	810.	355.
21.4	20.5	FLORENCE ISD	118.	421.	81.	620.	459.	11.		40.	509.	0.
19.9	19.0	GEORGETOWN ISD	203.	373.	63.	639.	421.	30.		87.	538.	308.
19.0	18.1	GRANGER ISD	302.	448.	104.	854.	528.	22.		154.	703.	165.
17.7	15.0	HUTTO ISD	184.	458.	51.	692.	517.	61.		41.	618.	100.
17.4	14.6	JARRELL ISD	304.	514.	86.	903.	572.	76.		80.	728.	60.
24.8	19.3	LIBERTY HILL ISD	372.	327.	82.	781.	372.	83.		88.	542.	345.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P.	STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
19.1	18.1	ROUND ROCK ISD	196.	455.	49.	700.	464.	25.	44.	532.		162.
19.4	19.2	TAYLOR ISD	218.	394.	72.	684.	443.	26.	76.	545.		488.
19.9	19.1	THRALL ISD	221.	468.	69.	758.	529.	23.	52.	604.		227.
20.2	19.5	LEANDER ISD	259.	402.	32.	693.	444.	22.	71.	537.		270.
						WILSON	COUNTY					
19.8	19.2	FLORESVILLE ISD	193.	402.	69.	665.	440.	20.	-6.	454.		295.
20.7	20.7	LA VERNIA ISD	156.	379.	55.	590.	427.	19.	66.	513.		444.
22.1	21.4	POTH ISD	169.	386.	63.	617.	437.	15.	59.	511.		167.
20.7	20.7	STOCKDALE ISD	163.	408.	68.	639.	465.	9.	61.	535.		234.
						WINKLER	COUNTY					
19.7	1	KERMIT ISD	956.	179.	6.	1141.	471.	274.	236.	981.		1923.
22.3	12	WINK ISD	1524.	113.	0.	1637.	427.	413.	493.	1333.		1650.
						WISE	COUNTY					
18.9	16.4	ALVORD ISD	441.	409.	28.	878.	542.	65.	135.	742.		349.
20.0	20.0	BOYD ISD	194.	397.	38.	630.	447.	12.	74.	533.		233.
19.6	17.9	BRIDGEPORT ISD	347.	365.	37.	748.	451.	59.	106.	615.		619.
20.7	20.3	CHICO ISD	338.	262.	6.	606.	480.	24.	85.	589.		344.
17.3	15.5	DECATUR ISD	301.	449.	24.	774.	549.	53.	62.	664.		194.
19.5	17.0	PARADISE ISD	412.	377.	27.	816.	524.	58.	107.	690.		221.
13.1	11.9	SLIDELL ISD	443.	654.	7.	1104.	791.	39.	100.	930.		2.
24.5	24.5	NEWARK ISD	142.	332.	8.	481.	356.	0.	122.	478.		0.
						WOOD	COUNTY					
20.6	11.6	HAWKINS ISD	1463.	115.	39.	1617.	521.	359.	471.	1351.		897.
19.8	18.9	MINEOLA ISD	211.	434.	57.	702.	471.	31.	77.	580.		354.
19.8	17.3	QUITMAN ISD	556.	339.	36.	931.	524.	71.	111.	705.		423.
19.3	15.1	YANTIS ISD	335.	387.	23.	745.	512.	82.	81.	675.		46.
19.5	19.4	ALBA-GOLDEN ISD	190.	496.	40.	726.	541.	6.	96.	643.		120.
21.2	19.9	WINNSBORO ISD	229.	422.	49.	701.	483.	29.	117.	629.		211.
						YOAKUM	COUNTY					
22.9	12.6	DENVER CITY ISD	1231.	117.	1.	1349.	410.	395.	299.	1103.		1695.
22.1	11.4	PLAINS ISD	1475.	118.	0.	1593.	396.	426.	462.	1284.		1596.
						YOUNG	COUNTY					
20.2	19.4	GRAHAM ISD	338.	353.	19.	710.	447.	41.	112.	600.		596.
13.5	12.5	NEWCASTLE ISD	639.	589.	11.	1240.	696.	108.	255.	1059.		964.
19.1	16.6	OLNEY ISD	295.	425.	25.	745.	497.	71.	129.	697.		322.
						ZAPATA	COUNTY					
20.0	18.4	ZAPATA ISD	248.	380.	225.	854.	442.	34.	95.	572.		151.

STAFFING RATIO, INCOME, AND EXPENDITURES OF TEXAS SCHOOL DISTRICTS BY SOURCE AND PURPOSE 1970-71

PUPIL/PROF. STAFF RATIOS F.P.	+EXCESS	COUNTY DISTRICT	<- - - INCOME PER ADA - - -> LOCAL	STATE	FEDERAL	TOTAL	<-STATE-LOCAL CUR.OP.EXP.PER ADA-> F.P. STAFF	ENR.	OTHER	TOTAL	AVG.SALARY ENRICHMENT
						ZAVALA COUNTY					
21.3	21.2	CRYSTAL CITY ISD	131.	336.	313.	780.	387.	9.	66.	462.	217.
19.7	17.6	LA PRYOR ISD	293.	404.	94.	791.	478.	51.	118.	647.	239.
23.5	21.5	BATESVILLE ISD	255.	246.	129.	631.	357.	27.	53.	438.	218.
20.5	18.7	TOTAL	349.	355.	63.	767.	426.	79.	112.	617.	946.

APPENDIX B

TAXING EFFORT, YIELD AND ABILITY OF TEXAS SCHOOL DISTRICTS, 1970-71

Appendix B contains (1) an Index of Effort; (2) an Index of Tax Yield; (3) two Indices of Ability; (4) "Credits" against Local Fund Assignments, and (5) Changes in amounts of Local Fund Assignments if they had been based on Market Value multiplied by the average statewide Local Fund Assignment Rate of 14.52 cents per $100.

The first page of Appendix B shows the data for the same selected 30 districts used in Appendix A. The remaining pages of Appendix B are arranged in county-district order.

Using the first line of the first page of Appendix B, the data for the Houston Independent School District may be read as follows:

> The "Index of Effort" shows that Houston in 1970-71 had an "effective" tax rate of 67.7 cents per $100 of estimated market value for all purposes. That rate represented a ratio of 1.07 to the State average effective rate of 63.1 cents (at the bottom of the page) - or seven percent above the State average. Of Houston's total effective tax rate, 18.7 percent was used for debt service costs, compared with the State average of 20.6 percent (at the bottom of the page).
>
> Houston's local property tax produces $379 per student compared with the State average of $329, or a ratio of 1.15 to the State average. (In other words, Houston's "index of yield" was 15 percent above the State average.)
>
> In terms of estimated market value of property per student, Houston's "Index of Ability" shows that it was eight percent above the State average, with a ratio of 1.08. Houston had an average of $56,550 per student, compared with the State average of $52,600 (at the bottom of the page). In terms of Local Fund Assignment per student, Houston's "Index of Ability" was 1.30 - or 30 percent above the State average - at $99 per student compared with the State figure of $76 per student (at the bottom of the page). In other words, the present system for determining local taxpaying ability rates Houston at 30 percent above the State average, while a Market Value Index (1.08) would put Houston only eight percent above the State average.
>
> The next-to-the-last column in the table shows that Houston's Local Fund Assignment was reduced by $855,778 in 1970-71 because of various "credits" allowed under the present system.
>
> The last column in the table shows that Houston's Local Fund Assignment would have been reduced by $3,528,638 under a Market Value Index in 1970-71, despite the credits Houston received under the present system.

The market value estimates used in Appendix B were taken from "Preliminary Estimates of 1970 Market Value of Taxed Property of Texas School Districts" which was developed as described on page of this report. The estimates of effort, ability, and change under a Market Value Index are subject to the same margin of error as may be contained in Market Value data.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
SELECTED DISTRICTS											
HOUSTON ISD	67.7	1.07	18.7%	379.	1.15	56550.	1.08	99.	1.30	855778.	-3528638.
DALLAS ISD	85.7	1.36	16.2%	479.	1.46	56252.	1.07	122.	1.59	2239286.	-5856377.
AUSTIN ISD	100.5	1.59	26.8%	371.	1.13	36848.	.70	48.	.62	14464.	288823.
CORPUS CHRISTI ISD	99.9	1.58	23.2%	258.	.78	25623.	.49	59.	.77	9875.	-925823.
WACO ISD	96.8	1.53	25.8%	316.	.96	33298.	.63	72.	.95	32882.	-410302.
LAREDO ISD	86.4	1.37	19.5%	92.	.28	11090.	.21	21.	.27	13877.	-84363.
ALAMO HEIGHTS ISD	83.5	1.32	19.2%	472.	1.44	56400.	1.07	100.	1.32	2575.	-88481.
MISSION ISD	118.0	1.87	29.4%	98.	.30	8176.	.16	19.	.24	0.	-30540.
DEKALB ISD	27.6	.44	19.7%	51.	.16	18817.	.36	27.	.35	0.	726.
NEEDVILLE ISD	38.0	.60	21.1%	218.	.66	57972.	1.10	58.	.76	0.	32693.
MONTGOMERY ISD	17.7	.28	14.8%	250.	.76	137008.	2.60	35.	.46	6478.	98636.
FARMERSVILLE ISD	27.9	.44	9.2%	140.	.42	44721.	.85	33.	.43	3836.	19884.
FORT WORTH ISD	97.3	1.54	19.4%	330.	1.00	33421.	.64	82.	1.07	1064297.	-2570572.
SAN ANTONIO ISD	78.0	1.24	24.8%	204.	.62	26146.	.50	49.	.64	57970.	-745113.
EL PASO ISD	82.2	1.30	22.9%	201.	.61	24814.	.47	24.	.31	1296230.	689693.
BEAUMONT ISD	118.5	1.88	15.8%	374.	1.14	31585.	.60	63.	.82	457047.	-225688.
TYLER ISD	104.4	1.65	21.6%	338.	1.03	32978.	.63	87.	1.14	0.	-587650.
WICHITA FALLS ISD	91.1	1.44	27.8%	291.	.89	31833.	.61	65.	.86	0.	-313291.
EDGEWOOD ISD	105.0	1.66	53.0%	52.	.16	5147.	.10	8.	.11	31313.	-19985.
DEER PARK ISD	66.6	1.06	16.2%	1128.	3.43	169507.	3.22	318.	4.16	74554.	-434972.
SPRING BRANCH ISD	91.2	1.44	25.6%	370.	1.13	40651.	.77	57.	.75	340782.	58879.
MESQUITE ISD	106.8	1.69	37.8%	192.	.58	18420.	.35	28.	.37	154986.	-22716.
HIGHLAND PARK ISD	60.2	.95	11.5%	675.	2.05	113234.	2.15	174.	2.28	0.	-47592.
BROWNSVILLE ISD	102.8	1.63	22.7%	124.	.38	12547.	.24	26.	.35	1931.	-136149.
EDINBURG ISD	70.3	1.11	14.5%	226.	.69	32228.	.61	61.	.80	0.	-113537.
LUBBOCK ISD	98.0	1.55	24.7%	340.	1.04	35286.	.67	63.	.82	0.	-355516.
AMARILLO ISD	79.2	1.25	22.7%	314.	.95	39798.	.76	72.	.95	-10210.[2]	-385756.
BUSHLAND CONS CSD	33.1	.52	.0%	1695.	5.16	502219.	9.55	374.	4.89	28696.	66780.
ANDREWS ISD	31.8	.50	17.3%	1567.	4.77	496169.	9.43	304.	3.98	1275584.	1094064.
LOVING ISD	18.8	.30	.0%	3309.[1]	****	1811047.	****	675.	8.84	72897.	34171.
TOTAL	63.1		21.1%	329.		52600.		76.		28093861.	-6.

[1] *Includes county equalization tax if it was paid to the district.*

[2] *"Minus" credits indicate receipt of "budget excess" funds along with students transferred from a "budget balance" district. Produces an increase in the LFA of the receiving district.*

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						ANDERSON COUNTY					
CAYUGA ISD	19.8	.31	.0%	229.	.70	123474.	2.35	138.	1.81	6659.	14. .
ELKHART ISD	31.3	.50	14.3%	171.	.52	56741.	1.08	49.	.64	0.	21368.
FRANKSTON ISD	36.9	.58	24.7%	538.	1.64	148305.	2.82	192.	2.52	0.	10439.
NECHES ISD	31.5	.50	14.3%	560.	1.70	184027.	3.50	285.	3.73	0.	-3645.
PALESTINE ISD	62.1	.98	16.6%	164.	.50	26342.	.50	44.	.58	0.	-19594.
TUCKER ISD	53.9	.85	25.0%	206.	.63	38218.	.73	43.	.56	2303.	11706.
SLOCUM ISD	21.0	.33	.0%	277.	.84	137479.	2.61	176.	2.31	0.	4476.
						ANDREWS COUNTY					
ANDREWS ISD	31.8	.50	17.3%	1567.	4.77	496169.	9.43	304.	3.98	1275584.	1094064.
						ANGELINA COUNTY					
HUDSON ISD	46.6	.74	36.0%	90.	.27	19191.	.36	12.	.16	6408.	15189.
LUFKIN ISD	59.4	.94	24.1%	209.	.64	36484.	.69	66.	.86	234958.	-84417.
HUNTINGTON ISD	43.6	.69	32.6%	95.	.29	21309.	.41	24.	.32	13138.	5229.
DIBOLL ISD	59.1	.94	25.4%	206.	.63	34856.	.66	45.	.59	39430.	7601.
ZAVALLA ISD	15.4	.24	12.0%	99.	.30	65533.	1.25	38.	.50	10717.	18171.
CENTRAL ISD	26.4	.42	30.0%	85.	.26	32734.	.62	18.	.24	9763.	22382.
						ARANSAS COUNTY					
ARANSAS ISD	56.3	.89	17.0%	437.	1.33	78380.	1.49	90.	1.18	0.	47276.
						ARCHER COUNTY					
ARCHER CITY ISD	75.2	1.19	17.7%	728.	2.21	99062.	1.88	250.	3.28	0.	-51213.
HOLLIDAY ISD	41.5	.66	.0%	690.	2.10	166628.	3.17	339.	4.44	9647.	-40923.
MEGARGEL ISD	30.0	.48	3.2%	358.	1.09	121598.	2.31	216.	2.83	0.	-5498.
WINDTHORST ISD	24.2	.38	.0%	152.	.46	62978.	1.20	45.	.59	0.	17104.
						ARMSTRONG COUNTY					
CLAUDE ISD	32.7	.52	15.5%	538.	1.64	165764.	3.15	124.	1.63	0.	44815.
						ATASCOSA COUNTY					
CHARLOTTE ISD	33.9	.54	10.0%	318.	.97	93803.	1.78	118.	1.55	0.	10462.
JOURDANTON ISD	43.1	.68	14.0%	318.	.97	73395.	1.40	83.	1.09	-239.	16208.
LYTLE ISD	48.0	.76	34.0%	149.	.45	30896.	.59	17.	.23	0.	14974.
PLEASANTON ISD	48.8	.77	16.7%	304.	.92	63351.	1.20	62.	.82	0.	57293.
POTEET ISD	63.5	1.01	36.8%	127.	.39	21060.	.40	21.	.27	0.	11866.
						AUSTIN COUNTY					
BELLVILLE ISD	32.7	.52	24.1%	358.	1.09	110432.	2.10	104.	1.36	0.	75882.
SEALY ISD	46.2	.73	29.7%	265.	.81	57905.	1.10	65.	.86	0.	19690.
WALLIS ISD	28.9	.46	17.2%	227.	.69	80528.	1.53	47.	.62	0.	26714.
						BAILEY COUNTY					
MULESHOE ISD	78.0	1.23	26.2%	326.	.99	42069.	.80	68.	.90	33731.	-13139.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
BULA ISD	48.4	.77	30.1%	667.	2.03	142461.	2.71	139.	1.82	2468.	4973.
THREE WAY ISD	39.0	.62	29.2%	396.	1.21	102762.	1.95	108.	1.41	6917.	9536.
					BANDERA	COUNTY					
MEDINA ISD	9.9	.16	.1%	180.	.55	180150.	3.42	0.	.00	9946.	58418.
BANDERA ISD	18.6	.29	14.4%	175.	.53	99297.	1.89	43.	.56	0.	68420.
					BASTROP	COUNTY					
MCDADE CSD	38.8	.62	.0%	228.	.69	62529.	1.19	72.	.94	712.	1264.
BASTROP ISD	37.2	.59	22.1%	171.	.52	47365.	.90	39.	.51	1012.	47541.
ELGIN ISD	60.0	.95	13.9%	126.	.38	20941.	.40	38.	.50	753.	-10259.
PAIGE ISD	7.9	.12	3.5%	357.	1.08	502391.	9.55	123.	1.61	0.	18777.
SMITHVILLE ISD	77.2	1.22	27.0%	204.	.62	27626.	.53	49.	.65	0.	-8824.
					BAYLOR	COUNTY					
SEYMOUR RHSD	21.9	.35	16.0%	317.	.97	146822.	2.79	121.	1.59	0.	89186.
					BEE	COUNTY					
BEEVILLE ISD	49.5	.78	18.9%	205.	.62	40064.	.76	42.	.55	0.	65851.
PAWNEE ISD	57.7	.91	14.3%	418.	1.27	73274.	1.39	131.	1.71	0.	-5836.
PETTUS ISD	25.1	.40	.1%	622.	1.89	267276.	5.08	203.	2.66	16530.	114323.
SKIDMORE-TYNAN ISD	22.3	.35	16.6%	430.	1.31	188844.	3.59	160.	2.10	0.	52306.
					BELL	COUNTY					
SEATON CSD	9.3	.15	.0%	156.	.47	183419.	3.49	119.	1.56	0.	7376.
MOFFAT CSD	14.3	.23	.0%	297.	.90	202882.	3.86	66.	.86	1132.	9003.
NOLANVILLE CSD	20.0	.32	.0%	128.	.39	70287.	1.34	48.	.63	0.	7901.
ACADEMY ISD	48.0	.76	12.7%	116.	.35	24020.	.46	42.	.55	0.	-2857.
BARTLETT ISD	40.0	.63	23.7%	151.	.46	39010.	.74	60.	.79	0.	-1659.
BELTON ISD	42.3	.67	25.0%	113.	.34	27058.	.51	14.	.18	51331.	73876.
HOLLAND ISD	24.7	.39	19.3%	208.	.63	88023.	1.67	60.	.79	0.	18999.
KILLEEN ISD	32.4	.51	58.0%	42.	.13	13732.	.26	9.	.11	125237.	126655.
ROGERS ISD	45.5	.72	17.2%	138.	.42	31258.	.59	46.	.60	0.	-108.
SALADO ISD	16.0	.25	16.7%	283.	.86	188758.	3.59	80.	1.05	1281.	35927.
TEMPLE ISD	81.2	1.29	24.7%	249.	.76	35621.	.68	46.	.60	0.	43549.
TROY ISD	38.7	.61	20.0%	230.	.70	59668.	1.13	53.	.70	219.	14720.
					BEXAR	COUNTY					
ALAMO HEIGHTS ISD	83.5	1.32	19.2%	472.	1.44	56400.	1.07	100.	1.32	2575.	-88481.
HARLANDALE ISD	106.4	1.69	33.9%	102.	.31	9415.	.18	20.	.27	876.	-108773.
EDGEWOOD ISD	105.0	1.66	53.0%	52.	.16	5147.	.10	8.	.11	31313.	-19985.
SAN ANTONIO ISD	78.0	1.24	24.8%	204.	.62	26146.	.50	49.	.64	57970.	-745113.
SO SAN ANTONIO ISD	101.5	1.61	35.3%	129.	.39	12798.	.24	18.	.23	24090.	8242.
SOMERSET ISD	62.4	.99	21.1%	90.	.28	15843.	.30	21.	.28	0.	1328.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
NORTH EAST ISD	79.5	1.26	26.7%	291.	.88	36495.	.69	61.	.81	20826.	-226010.
EAST CENTRAL ISD	90.4	1.43	46.7%	202.	.62	22147.	.42	33.	.44	386.	-3625.
SOUTHWEST ISD	64.7	1.02	41.8%	75.	.23	12256.	.23	21.	.27	2459.	-8331.
NORTHSIDE ISD	97.7	1.55	45.8%	199.	.61	20668.	.39	34.	.44	57108.	-70853.
JUDSON ISD	84.0	1.33	53.3%	207.	.63	25457.	.48	38.	.50	0.	-4275.
SOUTHSIDE ISD	100.7	1.60	26.0%	102.	.31	11794.	.22	18.	.23	0.	-813.
					BLANCO	COUNTY					
JOHNSON CITY ISD	16.2	.26	17.9%	265.	.81	162420.	3.09	94.	1.24	0.	48016.
BLANCO ISD	17.8	.28	30.0%	189.	.57	108031.	2.05	54.	.70	0.	42437.
					BORDEN	COUNTY					
BORDEN ISD	31.5	.50	15.0%	1700.	5.17	576198.	****	391.	5.12	187051.	98893.
					BOSQUE	COUNTY					
IREDELL RHSD	20.5	.32	.0%	300.	.91	155247.	2.95	158.	2.06	0.	5009.
KOPPERL RHSD	22.9	.36	9.4%	236.	.72	106946.	2.03	69.	.91	1628.	10648.
CLIFTON ISD	20.7	.33	12.0%	173.	.53	82687.	1.57	55.	.73	315.	45365.
MERIDIAN ISD	19.8	.31	22.7%	144.	.44	74838.	1.42	53.	.70	328.	18761.
MORGAN ISD	19.6	.31	13.3%	155.	.47	86553.	1.65	51.	.67	47.	8962.
VALLEY MILLS ISD	47.8	.76	9.6%	223.	.68	47026.	.89	64.	.84	0.	1339.
WALNUT SPRINGS ISD	23.7	.38	15.0%	208.	.63	89455.	1.70	84.	1.10	0.	5376.
CRANFILLS GAP ISD	31.0	.49	10.0%	306.	.93	103854.	1.97	101.	1.32	0.	5670.
					BOWIE	COUNTY					
SIMMS CSD	12.5	.20	.0%	38.	.12	17967.	.34	17.	.22	2563.	4330.
MALTA CSD	20.6	.33	.0%	58.	.18	26250.	.50	36.	.47	0.	190.
RED LICK CSD	19.2	.30	.0%	50.	.15	27397.	.52	35.	.45	0.	624.
PLEASANT GROVE CSD	65.1	1.03	22.9%	186.	.57	30405.	.58	49.	.64	0.	-2869.
SPRING HILL CSD	14.7	.23	.0%	92.	.28	63957.	1.22	93.	1.21	0.	25.
HUBBARD CSD	12.1	.19	.0%	38.	.11	27637.	.53	33.	.43	0.	606.
LEARY CSD	12.0	.19	.0%	28.	.09	23360.	.44	21.	.28	844.	1628.
LIBERTY-EYLAU RHSD	55.4	.88	28.8%	91.	.28	17393.	.33	20.	.26	10914.	13893.
DEKALB ISD	27.6	.44	19.7%	51.	.16	18817.	.36	27.	.35	0.	726.
HOOKS ISD	37.4	.59	50.0%	43.	.13	11890.	.23	20.	.26	7401.	-3225.
MAUD ISD	24.7	.39	35.0%	31.	.09	12982.	.25	7.	.09	5079.	6356.
NEW BOSTON ISD	28.7	.46	30.2%	46.	.14	16530.	.31	21.	.28	9559.	4076.
REDWATER ISD	37.1	.59	55.6%	36.	.11	9320.	.18	7.	.09	4069.	3060.
TEXARKANA ISD	62.8	1.00	27.4%	213.	.65	33750.	.64	49.	.64	0.	3117.
					BRAZORIA	COUNTY					
ALVIN ISD	69.7	1.10	22.0%	637.	1.94	92026.	1.75	168.	2.20	0.	-170389.
ANGLETON ISD	52.7	.83	21.7%	424.	1.29	80691.	1.53	109.	1.43	166640.	31215.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
DANBURY ISD	40.8	.65	17.8%	530.	1.61	127867.	2.43	89.	1.16	8549.	41856.
BRAZOSPORT ISD	91.8	1.45	15.2%	745.	2.26	81510.	1.55	200.	2.62	457088.	-805645.
SWEENY ISD	31.1	.49	15.0%	951.	2.89	305740.	5.81	270.	3.54	84048.	307786.
COLUMBIA-BRAZORIA	43.0	.68	17.4%	514.	1.56	121557.	2.31	118.	1.54	73236.	150744.
PEARLAND ISD	139.2	2.21	21.2%	352.	1.07	25824.	.49	31.	.41	35600.	22215.
MANVEL ISD	35.0	.55	7.3%	736.	2.24	213137.	4.05	270.	3.54	10192.	14702.
DAMON ISD	23.5	.37	10.7%	661.	2.01	293785.	5.59	207.	2.71	6434.	32119.
BRAZOS COUNTY											
A & M CONS. ISD	117.2	1.86	38.5%	402.	1.22	35662.	.68	41.	.54	13818.	23176.
BRYAN ISD	98.7	1.56	.0%	158.	.48	25604.	.49	37.	.49	2188.	-203.
BREWSTER COUNTY											
SAN VICENTE CSD	6.3	.10	.0%	162.	.49	191603.	3.64	50.	.65	1826.	6354.
TERLINGUA CSD	5.9	.09	.0%	104.	.32	225014.	4.28	74.	.97	792.	4318.
ALPINE ISD	57.6	.91	16.8%	283.	.86	48071.	.91	38.	.50	0.	38719.
MARATHON ISD	71.4	1.13	17.5%	542.	1.65	73693.	1.44	106.	1.38	0.	973.
BRISCOE COUNTY											
QUITAQUE ISD	39.9	.63	22.4%	361.	1.10	92808.	1.76	99.	1.30	0.	6405.
SILVERTON ISD	56.2	.89	24.0%	528.	1.61	95403.	1.81	114.	1.49	0.	10771.
BROOKS COUNTY											
BROOKS ISD	43.7	.69	14.3%	607.	1.85	141296.	2.69	202.	2.65	-4171.	6175.
BROWN COUNTY											
BLANKET RHSD	14.6	.23	.0%	106.	.32	78410.	1.49	59.	.77	0.	9871.
MAY RHSD	14.1	.22	9.0%	162.	.49	129530.	2.46	132.	1.72	0.	9018.
ZEPHYR CSD	29.2	.46	.0%	194.	.59	70455.	1.34	111.	1.45	0.	-874.
BANGS ISD	25.2	.40	14.0%	216.	.66	92273.	1.75	91.	1.19	0.	18443.
BROWNWOOD ISD	97.3	1.54	27.7%	283.	.86	29645.	.56	62.	.82	5112.	-65783.
BROOKSMITH ISD	16.8	.27	11.7%	350.	1.06	247883.	4.71	170.	2.22	0.	13845.
EARLY ISD	28.1	.44	19.0%	107.	.33	40836.	.78	45.	.59	0.	7240.
BURLESON COUNTY											
DEANVILLE CSD	11.4	.18	.0%	130.	.39	136355.	2.59	71.	.93	72.	10177.
COOKS POINT CSD	11.9	.19	.0%	106.	.32	111455.	2.12	73.	.95	0.	6813.
CALDWELL ISD	18.6	.29	10.0%	219.	.67	118904.	2.26	54.	.71	0.	128674.
SOMERVILLE ISD	36.7	.58	35.6%	177.	.54	45915.	.87	31.	.41	4815.	18426.
SNOOK ISD	33.7	.53	22.3%	202.	.61	60040.	1.14	39.	.51	0.	24075.
BURNET COUNTY											
BURNET ISD	46.9	.74	28.1%	268.	.82	61228.	1.16	48.	.63	10195.	55673.
MARBLE FALLS ISD	34.7	.55	28.4%	232.	.71	70458.	1.34	50.	.66	0.	48921.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY-> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						CALDWELL COUNTY					
LOCKHART ISD	69.8	1.11	16.8%	170.	.52	24608.	.47	50.	.66	0.	-35125.
LULING ISD	105.0	1.66	20.0%	312.	.95	29697.	.56	74.	.97	0.	-39040.
PRAIRIE LEA ISD	35.3	.56	6.0%	310.	.94	94322.	1.79	135.	1.76	0.	401.
						CALHOUN COUNTY					
CALHOUN ISD	59.9	.95	17.5%	587.	1.79	99710.	1.90	187.	2.46	55391.	-220042.
						CALLAHAN COUNTY					
PUTNAM RHSD	64.4	1.02	.0%	820.	2.49	136068.	2.59	232.	3.03	0.	-1815.
EULA RHSD	40.1	.64	15.7%	218.	.66	55366.	1.05	105.	1.37	-17.	-5990.
CROSS PLAINS ISD	21.0	.33	17.7%	170.	.52	82828.	1.57	78.	1.02	0.	19701.
CLYDE ISD	30.2	.48	24.7%	114.	.35	37953.	.72	33.	.43	0.	19119.
BAIRD ISD	52.4	.83	12.9%	346.	1.05	72073.	1.37	102.	1.34	0.	962.
						CAMERON COUNTY					
CAMERON CO CONS CS	25.0	.40	.0%	78.	.24	30076.	.57	40.	.53	0.	244.
LAS YESCAS CSD	43.9	.69	12.1%	268.	.82	62120.	1.18	109.	1.42	0.	-2803.
HARDIN RANCH CSD	25.3	.40	.0%	744.	2.26	292705.	5.56	417.	5.47	0.	97.
BROWNSVILLE ISD	102.8	1.63	22.7%	124.	.38	12547.	.24	26.	.35	1931.	-136149.
HARLINGEN ISD	100.8	1.60	19.9%	186.	.57	18435.	.35	40.	.52	0.	-128623.
LA FERIA ISD	119.7	1.90	32.9%	121.	.37	10747.	.20	29.	.38	0.	-20023.
LOS FRESNOS ISD	57.7	.91	13.4%	167.	.51	48949.	.93	40.	.52	477.	48463.
POINT ISABEL ISD	72.0	1.14	15.3%	358.	1.09	56390.	1.07	84.	1.11	0.	-3656.
RIO HONDO ISD	86.3	1.37	24.4%	156.	.47	18115.	.34	35.	.46	0.	-9903.
SAN BENITO ISD	84.0	1.33	11.1%	98.	.30	11618.	.22	25.	.33	0.	-48242.
SANTA MARIA ISD	33.9	.54	12.5%	194.	.59	59983.	1.14	39.	.51	0.	12266.
SANTA ROSA ISD	45.3	.72	18.0%	99.	.30	21810.	.41	32.	.41	0.	6.
						CAMP COUNTY					
PITTSBURG ISD	10.9	.17	34.8%	161.	.49	155460.	2.96	59.	.77	172.	303143.
						CARSON COUNTY					
GROOM ISD	67.8	1.07	23.9%	626.	1.90	95663.	1.82	185.	2.42	-11589.	-15403.
PANHANDLE ISD	40.6	.64	20.2%	660.	2.01	163890.	3.12	189.	2.47	2600.	40432.
WHITE DEER ISD	54.8	.87	6.3%	1101.	3.35	201609.	3.83	342.	4.48	0.	-27697.
						CASS COUNTY					
MARIETTA CSD	17.3	.27	14.3%	125.	.38	45542.	.87	35.	.45	0.	2909.
BLOOMBURG RHSD	27.0	.43	26.0%	101.	.31	25575.	.49	35.	.46	0.	263.
ATLANTA ISD	42.8	.68	39.0%	202.	.62	47345.	.90	54.	.71	10830.	30446.
AVINGER ISD	52.5	.83	40.0%	112.	.34	26022.	.49	24.	.32	0.	3235.
HUGHES SPRINGS ISD	30.1	.48	25.0%	145.	.44	49775.	.95	47.	.61	43065.	24336.
LINDEN-KILDARE ISD	34.9	.55	30.0%	169.	.51	47897.	.91	45.	.59	0.	27868.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
MCLEOD ISD	29.7	.47	.0%	118.	.36	38688.	.74	35.	.46	0.	3533.
QUEEN CITY ISD	13.2	.21	20.1%	42.	.13	31492.	.60	4.	.06	5189.	30718.
					CASTRO		COUNTY				
DIMMITT ISD	65.1	1.03	20.1%	476.	1.45	73632.	1.40	55.	.72	87624.	91894.
HART ISD	32.9	.52	21.0%	305.	.93	96578.	1.84	46.	.60	28086.	64914.
NAZARETH ISD	47.9	.76	16.9%	218.	.66	48618.	.92	41.	.53	15227.	10972.
					CHAMBERS		COUNTY				
ANAHUAC ISD	34.6	.55	10.1%	1191.	3.62	324286.	6.17	345.	4.51	133871.	143671.
BARBERS HILL ISD	53.2	.84	16.2%	1325.	4.03	233114.	4.43	309.	4.05	39443.	18345.
EAST CHAMBERS ISD	58.3	.92	23.6%	571.	1.74	85809.	1.63	121.	1.58	-857.	4139.
					CHEROKEE		COUNTY				
NEW HOPE CSD	18.8	.30	3.3%	309.	.94	168851.	3.21	172.	2.26	0.	3512.
ALTO ISD	36.5	.58	21.9%	163.	.50	42728.	.81	44.	.57	0.	10712.
JACKSONVILLE ISD	83.5	1.32	29.4%	290.	.88	35567.	.68	54.	.71	0.	-8529.
MAYDELLE ISD	33.8	.54	21.9%	297.	.90	86861.	1.65	74.	.97	0.	6083.
RUSK ISD	37.0	.59	23.1%	202.	.62	55175.	1.05	75.	.98	0.	6947.
NEW SUMMERFIELD IS	43.9	.70	20.9%	157.	.48	37815.	.72	33.	.43	0.	3972.
WELLS ISD	24.2	.38	21.2%	118.	.36	50584.	.96	45.	.59	0.	8714.
					CHILDRESS		COUNTY				
CHILDRESS ISD	45.1	.71	23.7%	247.	.75	55009.	1.05	74.	.97	0.	6532.
					CLAY		COUNTY				
BYERS ISD	60.0	.95	10.0%	335.	1.02	57049.	1.08	60.	.79	0.	3633.
HENRIETTA ISD	66.7	1.06	17.2%	328.	1.00	50063.	.95	98.	1.28	0.	-20339.
PETROLIA ISD	24.4	.39	25.0%	93.	.28	41797.	.79	58.	.76	0.	1338.
BELLEVUE ISD	62.0	.98	3.3%	467.	1.42	76552.	1.46	196.	2.56	0.	-10414.
MIDWAY ISD	25.8	.41	6.0%	723.	2.20	283356.	5.39	372.	4.87	0.	6372.
					COCHRAN		COUNTY				
MORTON ISD	41.5	.66	29.9%	344.	1.05	76613.	1.46	62.	.81	11734.	51901.
WHITEFACE ISD	33.2	.53	7.2%	1285.	3.91	377595.	7.18	378.	4.95	176428.	55421.
BLEDSOE ISD	21.9	.35	.0%	802.	2.44	339398.	6.45	254.	3.32	0.	25445.
					COKE		COUNTY				
BRONTE ISD	54.4	.86	11.8%	748.	2.28	139489.	2.65	253.	3.31	-735.	-15503.
ROBERT LEE ISD	47.5	.75	16.7%	899.	2.73	191463.	3.64	358.	4.69	33327.	-32532.
					COLEMAN		COUNTY				
MOZELLE RHSD	14.6	.23	3.4%	293.	.89	212039.	4.03	125.	1.64	0.	22530.
TALPA CSD	17.9	.28	.0%	549.	1.67	311253.	5.92	230.	3.02	158.	28411.
NOVICE CSD	31.8	.50	9.1%	722.	2.20	249417.	4.74	246.	3.22	0.	10251.
COLEMAN ISD	70.0	1.11	10.7%	220.	.67	31668.	.60	59.	.78	0.	-15449.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
SANTA ANNA ISD	65.6	1.04	14.3%	358.	1.09	58080.	1.10	108.	1.41	0.	-8062.
					COLLIN		COUNTY				
LOVEJOY CSD	20.4	.32	.0%	122.	.37	60516.	1.15	52.	.69	354.	3895.
MELISSA RHSD	12.5	.20	.2%	143.	.43	111110.	2.11	53.	.70	0.	15904.
BLUE RIDGE RHSD	19.3	.31	16.4%	94.	.29	51509.	.98	39.	.51	0.	9933.
COMMUNITY RHSD	18.3	.29	6.7%	98.	.30	59597.	1.13	34.	.45	1447.	22751.
ALLEN ISD	104.2	1.65	43.2%	245.	.75	23677.	.45	32.	.42	0.	1177.
ANNA ISD	33.0	.52	13.0%	120.	.36	36492.	.69	35.	.46	0.	5171.
CELINA ISD	21.3	.34	3.3%	136.	.41	65074.	1.24	58.	.76	0.	15075.
FARMERSVILLE ISD	27.9	.44	9.2%	140.	.42	44721.	.85	33.	.43	3836.	19884.
FRISCO ISD	36.3	.57	16.7%	257.	.78	70561.	1.34	34.	.44	579.	55539.
MCKINNEY ISD	82.7	1.31	33.1%	235.	.71	29318.	.56	34.	.44	3392.	32334.
PLANO ISD	77.0	1.22	39.5%	362.	1.10	46439.	.88	33.	.43	0.	209992.
PRINCETON ISD	71.0	1.12	40.0%	141.	.43	19645.	.37	15.	.20	4818.	9672.
PROSPER ISD	22.6	.36	20.2%	254.	.77	115510.	2.20	93.	1.22	85.	22592.
WESTMINSTER ISD	19.8	.31	3.3%	177.	.54	91930.	1.75	32.	.42	0.	9841.
WYLIE ISD	122.2	1.94	36.1%	250.	.76	22851.	.43	21.	.28	2760.	12056.
					COLLINGSWORT		COUNTY				
QUAIL RHSD	15.0	.24	.0%	348.	1.06	240395.	4.57	136.	1.78	0.	21043.
SAMNORWOOD RHSD	23.7	.38	.0%	547.	1.66	229178.	4.36	219.	2.86	0.	16215.
DODSON ISD	21.1	.33	13.3%	380.	1.15	193303.	3.67	136.	1.78	0.	5249.
WELLINGTON ISD	56.7	.90	27.8%	297.	.90	54731.	1.04	73.	.95	0.	4357.
					COLORADO		COUNTY				
COLUMBUS ISD	28.1	.44	33.5%	303.	.92	107449.	2.04	122.	1.60	13360.	49383.
RICE CONSOLIDATED	55.4	.88	18.2%	618.	1.88	113201.	2.15	234.	3.06	31993.	-115370.
WEIMAR ISD	42.1	.67	16.0%	193.	.59	47775.	.91	79.	1.03	0.	-7030.
					COMAL		COUNTY				
NEW BRAUNFELS ISD	83.2	1.32	25.0%	273.	.83	28930.	.55	48.	.63	0.	-22722.
COMAL COUNTY ISD	76.6	1.21	8.8%	477.	1.45	62820.	1.19	64.	.84	6487.	53763.
					COMANCHE		COUNTY				
COMANCHE ISD	49.5	.78	25.0%	195.	.59	41375.	.79	76.	1.00	9527.	-18331.
DE LEON ISD	33.4	.53	21.0%	208.	.63	62180.	1.18	95.	1.24	3551.	-3077.
GUSTINE ISD	19.2	.30	.0%	202.	.61	113736.	2.16	103.	1.35	0.	10412.
SIDNEY ISD	14.8	.23	19.1%	160.	.49	118203.	2.25	89.	1.17	0.	10561.
					CONCHO		COUNTY				
EOLA RHSD	26.8	.43	10.0%	336.	1.02	132780.	2.52	79.	1.03	0.	14021.
PAINT ROCK RHSD	22.9	.36	.0%	625.	1.90	282299.	5.37	209.	2.74	0.	23211.
EDEN ISD	40.9	.65	12.4%	362.	1.10	89290.	1.70	105.	1.37	0.	7017.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
					COOKE	COUNTY					
WALNUT BEND CSD	22.9	.36	.0%	1353.	4.12	598095.	****	708.	9.28	26503.	4240.
SIVELLS BEND CSD	19.7	.31	.0%	1116.	3.40	583858.	****	548.	7.18	12089.	6404.
GAINESVILLE ISD	65.7	1.04	22.7%	233.	.71	34825.	.66	79.	1.03	0.	-80143.
MUENSTER ISD	32.5	.52	10.0%	376.	1.14	117809.	2.24	181.	2.37	0.	-3832.
VALLEY VIEW ISD	16.1	.26	30.0%	244.	.74	153243.	2.91	80.	1.05	0.	38704.
CALLISBURG ISD	33.3	.53	1.5%	386.	1.17	118316.	2.25	243.	3.18	184.	-30927.
ERA ISD	20.6	.33	20.4%	308.	.94	144648.	2.75	120.	1.57	0.	20152.
LINDSAY ISD	37.5	.59	19.1%	136.	.42	37300.	.71	56.	.74	0.	-742.
					CORYELL	COUNTY					
MOUND CSD	16.0	.25	.0%	201.	.61	124156.	2.36	77.	1.00	0.	3592.
JONESBORO RHSD	13.9	.22	6.6%	179.	.55	136505.	2.60	86.	1.12	0.	17200.
EVANT ISD	18.7	.30	12.9%	217.	.66	116909.	2.22	87.	1.14	0.	17053.
GATESVILLE ISD	39.7	.63	33.3%	138.	.42	35604.	.68	30.	.39	10939.	37254.
OGLESBY ISD	26.1	.41	9.9%	193.	.59	70303.	1.34	52.	.68	0.	7143.
COPPERAS COVE ISD	37.2	.59	36.7%	43.	.13	12281.	.23	14.	.19	0.	11090.
					COTTLE	COUNTY					
PADUCAH ISD	22.3	.35	20.9%	263.	.80	118905.	2.26	89.	1.16	0.	52282.
					CRANE	COUNTY					
CRANE ISD	37.6	.60	10.2%	1169.	3.56	312493.	5.94	307.	4.02	1078123.	160758.
					CROCKETT	COUNTY					
CROCKETT CSD	22.6	.36	4.1%	702.	2.14	316752.	6.02	262.	3.43	87527.	195860.
					CROSBY	COUNTY					
CROSBYTON ISD	76.3	1.21	16.4%	380.	1.16	50814.	.97	82.	1.08	0.	-7063.
LORENZO ISD	37.4	.59	26.5%	440.	1.34	120046.	2.28	82.	1.07	7427.	60225.
RALLS ISD	50.7	.80	14.0%	416.	1.27	82086.	1.56	90.	1.18	0.	25728.
					CULBERSON	COUNTY					
CULBERSON CO.CONS.	25.9	.41	15.7%	734.	2.23	288857.	5.49	80.	1.05	1681.	331210.
					DALLAM	COUNTY					
DALHART ISD	30.5	.48	17.6%	295.	.90	97672.	1.86	83.	1.09	4956.	80486.
TEXLINE ISD	22.5	.36	23.0%	812.	2.47	364087.	6.92	159.	2.08	4440.	78562.
					DALLAS	COUNTY					
CARROLLTON-FARMERS	95.8	1.52	27.3%	337.	1.02	35365.	.67	66.	.87	112938.	-131472.
CEDAR HILL ISD	70.3	1.11	27.3%	341.	1.04	48223.	.92	53.	.70	9498.	11431.
DALLAS ISD	85.7	1.36	16.2%	479.	1.46	56252.	1.07	122.	1.59	2239286.	-5856377.
DE SOTO ISD	86.0	1.36	32.1%	247.	.75	28122.	.53	41.	.53	16075.	534.
DUNCANVILLE ISD	77.4	1.23	36.7%	239.	.73	30727.	.58	39.	.52	57413.	22834.
GARLAND ISD	78.6	1.24	33.5%	224.	.68	28521.	.54	49.	.65	321913.	-156938.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
GRAND PRAIRIE ISD	80.8	1.28	18.4%	295.	.90	36480.	.69	86.	1.12	56410.	-340766.
HIGHLAND PARK ISD	60.2	.95	11.5%	675.	2.05	113234.	2.15	174.	2.28	0.	-47592.
IRVING ISD	104.4	1.65	28.1%	315.	.96	30833.	.59	50.	.66	357742.	-126910.
LANCASTER ISD	107.4	1.70	41.3%	211.	.64	20028.	.38	33.	.43	29622.	-11197.
MESQUITE ISD	106.8	1.69	37.8%	192.	.58	18420.	.35	28.	.37	154986.	-22716.
RICHARDSON ISD	105.1	1.66	39.3%	344.	1.05	33802.	.64	60.	.79	569792.	-326820.
SUNNYVALE ISD	41.6	.66	11.9%	513.	1.56	124426.	2.37	90.	1.18	0.	16576.
WILMER-HUTCHINS IS	89.2	1.41	20.6%	222.	.67	25201.	.48	32.	.42	17042.	20389.
COPPELL ISD	40.9	.65	15.3%	985.	3.00	234496.	4.46	275.	3.60	15799.	31448.
					DAWSON	COUNTY					
DAWSON ISD	30.1	.48	18.1%	1155.	3.51	381659.	7.26	425.	5.56	2350.	27530.
KLONDIKE ISD	35.2	.56	13.7%	638.	1.94	181085.	3.44	311.	4.07	104.	-10838.
LAMESA ISD	68.6	1.09	25.9%	328.	1.00	49800.	.95	56.	.74	108057.	52318.
UNION ISD	24.3	.38	7.8%	1261.	3.83	530854.	****	458.	6.00	4377.	22823.
SANDS ISD	56.1	.89	16.3%	578.	1.76	107811.	2.05	223.	2.92	-2789.	-21147.
					DEAF SMITH	COUNTY					
HEREFORD ISD	79.6	1.26	26.1%	355.	1.08	45588.	.87	87.	1.14	-2771.	-106441.
WALCOTT ISD	16.2	.26	12.0%	2403.	7.31	1494806.	****	554.	7.26	6661.	112612.
					DELTA	COUNTY					
COOPER ISD	42.0	.67	18.3%	219.	.67	52207.	.99	63.	.82	0.	9123.
FANNINDEL ISD	54.0	.86	25.0%	193.	.59	30741.	.58	71.	.93	546.	-9710.
					DENTON	COUNTY					
LITTLE ELM CSD	17.7	.28	33.8%	319.	.97	197102.	3.75	22.	.29	6841.	52235.
ARGYLE RHSD	25.2	.40	45.1%	450.	1.37	192531.	3.66	40.	.52	350.	74428.
DENTON ISD	97.7	1.55	30.0%	357.	1.09	37849.	.72	44.	.57	33929.	79200.
LEWISVILLE ISD	62.3	.99	35.0%	274.	.83	47123.	.90	23.	.30	26254.	158586.
PILOT POINT ISD	25.4	.40	38.9%	219.	.67	91663.	1.74	34.	.45	0.	50389.
KRUM ISD	30.8	.49	10.7%	185.	.56	60895.	1.16	52.	.68	0.	8804.
PONDER ISD	21.4	.34	28.0%	224.	.68	108558.	2.06	58.	.76	0.	13909.
AUBREY ISD	21.5	.34	42.7%	164.	.50	76854.	1.46	16.	.21	505.	35774.
SANGER ISD	11.3	.18	54.1%	210.	.64	187247.	3.56	33.	.44	0.	124883.
NORTHWEST ISD	22.4	.35	21.0%	161.	.49	71768.	1.36	61.	.80	4049.	47479.
LAKE DALLAS ISD	111.0	1.76	31.6%	208.	.63	21653.	.41	12.	.16	6485.	10618.
					DEWITT	COUNTY					
MEYERSVILLE CSD	20.4	.32	.0%	673.	2.05	256837.	4.88	401.	5.25	8685.	-2705.
WESTHOFF RHSD	17.5	.28	.0%	330.	1.00	195897.	3.72	164.	2.14	0.	10962.
CUERO ISD	65.2	1.03	36.0%	300.	.91	46224.	.88	64.	.84	-2386.	5183.
NORDHEIM ISD	36.0	.57	15.0%	455.	1.39	128198.	2.44	117.	1.54	0.	12681.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
YOAKUM ISD	50.4	.80	25.4%	250.	.76	50218.	.95	77.	1.01	0.	-6330.
YORKTOWN ISD	24.7	.39	12.1%	307.	.93	124100.	2.36	95.	1.25	0.	69658.
DICKENS COUNTY											
MCADOO ISD	27.9	.44	.7%	428.	1.30	158910.	3.02	82.	1.07	0.	16718.
SPUR ISD	97.9	1.55	23.5%	418.	1.27	43818.	.83	111.	1.45	-7570.	-23892.
PATTON SPRINGS ISD	21.0	.33	1.1%	366.	1.11	179961.	3.42	138.	1.80	0.	20836.
DIMMIT COUNTY											
ASHERTON ISD	36.0	.57	3.2%	96.	.29	28554.	.54	38.	.50	0.	1336.
CARRIZO SPRINGS IS	36.4	.58	21.7%	142.	.43	41123.	.78	51.	.66	0.	17699.
DONLEY COUNTY											
CLARENDON ISD	30.6	.48	22.9%	413.	1.26	139531.	2.65	102.	1.34	-5068.	53555.
HEDLEY ISD	43.8	.69	35.1%	467.	1.42	109862.	2.09	73.	.95	0.	11117.
DUVAL COUNTY											
RAMIREZ CSD	84.7	1.34	15.7%	1405.	4.27	198629.	3.78	398.	5.22	5110.	-11196.
BENAVIDES ISD	94.8	1.50	18.8%	919.	2.80	107341.	2.04	225.	2.94	0.	-119562.
SAN DIEGO ISD	95.8	1.52	26.6%	398.	1.21	41507.	.79	51.	.67	0.	14391.
EASTLAND COUNTY											
CARBON ISD	22.6	.36	.0%	247.	.75	110540.	2.10	98.	1.28	0.	8147.
CISCO ISD	30.4	.48	28.6%	234.	.71	82010.	1.56	74.	.97	0.	38250.
EASTLAND ISD	49.0	.78	14.3%	196.	.60	42895.	.82	84.	1.10	0.	-17216.
GORMAN ISD	27.9	.44	17.1%	213.	.65	81216.	1.54	85.	1.11	0.	9800.
RANGER ISD	24.4	.39	12.5%	214.	.65	95711.	1.82	84.	1.10	0.	33048.
RISING STAR ISD	27.1	.43	9.3%	244.	.74	86403.	1.64	86.	1.12	0.	9803.
ECTOR COUNTY											
ECTOR ISD	84.1	1.33	19.8%	490.	1.49	58598.	1.11	123.	1.61	617740.	-853609.
EDWARDS COUNTY											
CARTA VALLEY CSD	5.4	.09	.0%	944.	2.87	2312154.	****	-105.	****	7450.	38072.
ROCKSPRINGS ISD	15.9	.25	20.4%	321.	.98	212164.	4.03	77.	1.01	0.	104972.
NUECES CANYON ISD	11.1	.18	19.8%	283.	.86	255246.	4.85	70.	.92	0.	97678.
ELLIS COUNTY											
AVALON ISD	13.9	.22	.0%	191.	.58	140820.	2.68	66.	.87	0.	23033.
ENNIS ISD	55.1	.87	25.4%	228.	.69	40807.	.78	64.	.84	10079.	-14692.
FERRIS ISD	89.5	1.42	40.4%	151.	.46	17620.	.33	29.	.38	9389.	-2857.
ITALY ISD	19.6	.31	28.0%	162.	.49	88055.	1.67	51.	.66	7914.	33509.
MIDLOTHIAN ISD	55.8	.88	31.6%	433.	1.32	66078.	1.26	81.	1.06	26591.	14045.
MILFORD ISD	15.6	.25	9.4%	340.	1.04	224268.	4.26	134.	1.75	0.	35086.
PALMER ISD	39.6	.63	15.1%	236.	.72	64013.	1.22	78.	1.02	0.	4817.
RED OAK ISD	16.9	.27	25.0%	191.	.58	134842.	2.56	30.	.40	0.	90263.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	IF CHANGE M.VALUE
WAXAHACHIE ISD	90.2	1.43	28.4%	227.	.69	24995.	.48	54.	.71	64022.	-58212.
MAYPEARL ISD	10.9	.17	.0%	164.	.50	152396.	2.90	96.	1.26	0.	29239.
					EL PASO	COUNTY					
CLINT ISD	64.4	1.02	18.0%	634.	1.93	103505.	1.97	102.	1.34	0.	27882.
EL PASO ISD	82.2	1.30	22.9%	201.	.61	24814.	.47	24.	.31	1296230.	689693.
FABENS ISD	59.1	.94	22.2%	146.	.44	27909.	.53	24.	.31	5987.	25153.
SAN ELIZARIO ISD	39.7	.63	.0%	250.	.76	64654.	1.23	45.	.59	0.	13729.
YSLETA ISD	70.0	1.11	79.5%	80.	.24	12133.	.23	20.	.27	46379.	-86002.
ANTHONY ISD	97.7	1.55	23.7%	318.	.97	33163.	.63	32.	.42	0.	5240.
CANUTILLO ISD	81.2	1.29	11.4%	158.	.48	21285.	.40	27.	.36	0.	5404.
TORNILLO ISD	21.6	.34	24.1%	411.	1.25	204847.	3.89	78.	1.02	2668.	45014.
SOCORRO ISD	27.6	.44	30.0%	149.	.45	57003.	1.08	22.	.29	7149.	87312.
					ERATH	COUNTY					
THREE WAY CSD	20.7	.33	.0%	456.	1.39	225254.	4.28	202.	2.64	0.	3534.
HUCKABAY RHSD	27.0	.43	14.3%	332.	1.01	126488.	2.40	148.	1.93	0.	4948.
LINGLEVILLE RHSD	30.4	.48	6.3%	218.	.66	68339.	1.30	66.	.86	0.	4245.
BLUFF DALE CSD	21.0	.33	.0%	468.	1.42	222437.	4.23	229.	3.00	0.	2807.
MORGAN MILL CSD	21.5	.34	.0%	302.	.92	142111.	2.70	154.	2.02	0.	2410.
DUBLIN ISD	30.6	.48	16.5%	187.	.57	62210.	1.18	85.	1.11	22.	3048.
STEPHENVILLE ISD	57.7	.91	20.0%	200.	.61	36069.	.69	68.	.90	0.	-28315.
					FALLS	COUNTY					
WESTPHALIA CSD	16.7	.27	.0%	86.	.26	52812.	1.00	34.	.45	0.	3971.
CHILTON ISD	35.0	.55	14.3%	133.	.40	39480.	.75	41.	.54	0.	4950.
MARLIN ISD	45.2	.72	19.7%	106.	.32	23273.	.44	36.	.47	0.	-4565.
ROSEBUD-LOTT ISD	78.0	1.24	31.1%	292.	.89	39242.	.75	59.	.77	0.	-1716.
					FANNIN	COUNTY					
DODD CITY RHSD	32.4	.51	.0%	152.	.46	53986.	1.03	75.	.98	0.	399.
ECTOR RHSD	24.3	.38	10.0%	134.	.41	65797.	1.25	46.	.61	0.	6294.
WINDOM RHSD	75.0	1.19	.0%	198.	.60	35521.	.68	83.	1.09	0.	-3450.
BONHAM ISD	63.8	1.01	39.2%	232.	.70	36292.	.69	39.	.52	18836.	27537.
HONEY GROVE ISD	35.9	.57	19.5%	141.	.43	38492.	.73	62.	.81	3127.	-3349.
LEONARD ISD	50.0	.79	19.9%	146.	.44	29790.	.57	52.	.69	0.	-4035.
SAVOY ISD	24.2	.38	32.4%	624.	1.90	258702.	4.92	221.	2.89	10468.	31893.
TRENTON ISD	55.0	.87	4.7%	181.	.55	34432.	.65	66.	.87	0.	-3358.
SAM RAYBURN ISD	42.8	.68	33.9%	187.	.57	48006.	.91	42.	.55	767.	6531.
					FAYETTE	COUNTY					
PRAHA CSD	14.6	.23	.0%	178.	.54	128736.	2.45	115.	1.51	0.	1204.
FAYETTEVILLE RHSD	11.4	.18	16.8%	341.	1.04	316096.	6.01	78.	1.02	0.	88057.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	IF CHANGE M.VALUE
CISTERN RHSD	7.4	.12	.0%	344.	1.05	499967.	9.51	228.	2.99	0.	17299.
FLATONIA ISD	59.4	.94	26.5%	142.	.43	24921.	.47	55.	.73	0.	-9121.
LA GRANGE ISD	21.9	.35	22.6%	151.	.46	73788.	1.40	66.	.86	0.	55714.
SCHULENBURG ISD	25.2	.40	31.1%	244.	.74	98829.	1.88	84.	1.11	0.	34659.
ROUND TOP CARMINE	21.6	.34	15.5%	379.	1.15	182897.	3.48	123.	1.61	0.	26423.
						FISHER	COUNTY				
HOBBS ISD	24.9	.40	7.4%	1861.	5.66	776706.	****	769.	****	35908.	39440.
MCCAULLEY ISD	33.9	.54	11.9%	566.	1.72	174721.	3.32	231.	3.03	0.	2211.
ROBY ISD	45.4	.72	17.6%	349.	1.06	76519.	1.45	102.	1.34	-593.	2713.
ROTAN ISD	40.5	.64	30.0%	249.	.76	64317.	1.22	112.	1.47	0.	-13594.
						FLOYD	COUNTY				
SOUTH PLAINS CSD	16.8	.27	4.2%	496.	1.51	309000.	5.87	265.	3.47	0.	13016.
DOUGHERTY CSD	18.6	.29	2.2%	667.	2.03	372054.	7.07	338.	4.42	0.	9786.
FLOYDADA ISD	62.1	.98	14.3%	389.	1.18	64306.	1.22	87.	1.14	532.	8891.
LOCKNEY ISD	46.2	.73	19.4%	389.	1.18	86514.	1.64	94.	1.24	351.	30860.
						FOARD	COUNTY				
CROWELL ISD	28.3	.45	16.7%	326.	.99	116403.	2.21	148.	1.94	0.	10216.
						FORT BEND	COUNTY				
LAMAR ISD	64.0	1.01	18.1%	381.	1.16	59594.	1.13	84.	1.11	0.	14400.
ORCHARD ISD	72.2	1.14	10.0%	623.	1.90	86320.	1.64	172.	2.26	0.	-14513.
NEEDVILLE ISD	38.0	.60	21.1%	218.	.66	57972.	1.10	58.	.76	0.	32693.
FORT BEND ISD	75.2	1.19	22.0%	557.	1.70	75257.	1.43	50.	.66	25324.	276586.
KENDLETON ISD	13.5	.21	21.5%	270.	.82	211071.	4.01	30.	.40	0.	73249.
						FRANKLIN	COUNTY				
MOUNT VERNON ISD	44.5	.71	24.2%	523.	1.59	117649.	2.24	189.	2.48	9195.	-14266.
						FREESTONE	COUNTY				
DEW CSD	11.9	.19	.0%	247.	.75	196971.	3.74	106.	1.39	0.	9451.
FAIRFIELD ISD	15.0	.24	25.8%	174.	.53	111274.	2.12	47.	.62	5304.	136692.
TEAGUE ISD	32.7	.52	3.3%	150.	.46	44372.	.84	47.	.62	0.	15381.
WORTHAM ISD	31.2	.49	14.7%	222.	.68	74053.	1.41	68.	.89	0.	11358.
						FRIO	COUNTY				
DILLEY ISD	14.0	.22	25.2%	151.	.46	117987.	2.24	43.	.56	0.	105927.
PEARSALL ISD	59.0	.93	19.1%	239.	.73	42389.	.81	57.	.75	0.	8253.
						GAINES	COUNTY				
SEMINOLE CSD	31.4	.50	12.6%	1067.	3.25	316921.	6.03	320.	4.19	376985.	264555.
SEAGRAVES ISD	39.8	.63	18.3%	472.	1.44	91225.	1.73	90.	1.18	0.	35956.
LOOP ISD	30.8	.49	10.9%	1176.	3.58	355803.	6.76	423.	5.54	49693.	18417.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						GALVESTON COUNTY					
DICKINSON ISD	84.2	1.33	17.6%	675.	2.05	75263.	1.43	146.	1.91	0.	-138275.
GALVESTON ISD	118.4	1.88	11.6%	419.	1.28	35183.	.67	81.	1.06	4753.	-352883.
HIGH ISLAND ISD	84.7	1.34	11.7%	1436.	4.37	171777.	3.27	299.	3.91	21023.	-11033.
LA MARQUE ISD	95.0	1.50	19.2%	626.	1.90	65730.	1.25	136.	1.78	57078.	-255025.
TEXAS CITY ISD	93.5	1.48	19.8%	667.	2.03	71618.	1.36	168.	2.20	213298.	-426586.
HITCHCOCK ISD	147.5	2.34	18.0%	297.	.90	19914.	.38	47.	.62	4001.	-33121.
SANTA FE ISD	105.8	1.68	16.4%	304.	.92	28805.	.55	56.	.74	0.	-31095.
CLEAR CREEK ISD	77.8	1.23	20.2%	578.	1.76	75271.	1.43	139.	1.82	84745.	-316643.
FRIENDSWOOD ISD	119.1	1.89	33.0%	394.	1.20	31910.	.61	50.	.66	-356.	-7525.
						GARZA COUNTY					
JUSTICEBURG CSD	19.6	.31	.0%	2504.	7.62	1276630.	****	709.	9.29	24797.	12676.
POST ISD	60.6	.96	16.1%	511.	1.55	85702.	1.63	153.	2.01	-4422.	-31472.
SOUTHLAND ISD	22.6	.36	6.6%	508.	1.55	224633.	4.27	247.	3.24	0.	9852.
						GILLESPIE COUNTY					
ROCKY HILL CSD	9.6	.15	.0%	133.	.40	144607.	2.75	69.	.90	0.	5931.
DOSS CSD	9.1	.14	.0%	496.	1.51	539869.	****	241.	3.15	0.	15979.
FREDERICKSBURG ISD	17.7	.28	17.6%	171.	.52	97682.	1.86	66.	.86	-192.	126073.
HARPER ISD	8.3	.13	16.6%	220.	.67	265532.	5.05	103.	1.35	-12.	51405.
						GLASSCOCK COUNTY					
GLASSCOCK ISD	14.5	.23	11.2%	651.	1.98	462444.	8.79	369.	4.84	29240.	95139.
						GOLIAD COUNTY					
GOLIAD ISD	16.4	.26	14.4%	457.	1.39	282013.	5.36	163.	2.13	-424.	287249.
						GONZALES COUNTY					
GONZALES ISD	113.4	1.80	21.9%	222.	.67	21050.	.40	52.	.68	93501.	-50095.
NIXON ISD	42.0	.67	25.0%	160.	.49	37725.	.72	41.	.53	23364.	10663.
SMILEY ISD	48.0	.76	6.2%	322.	.98	67241.	1.28	107.	1.40	16341.	-2477.
WAELDER ISD	73.1	1.16	29.6%	351.	1.07	50604.	.96	57.	.74	20575.	6423.
						GRAY COUNTY					
GRANDVIEW CSD	19.5	.31	.0%	3316.	****	1695568.	****	763.	****	33244.	22635.
ALANREED ISD	42.7	.68	12.5%	4036.	****	962493.	****	508.	6.65	39059.	15431.
LEFORS ISD	69.0	1.09	.0%	1094.	3.33	159171.	3.03	341.	4.47	30749.	-26980.
MCLEAN ISD	34.0	.54	.0%	488.	1.49	148842.	2.83	145.	1.90	-12163.	23934.
PAMPA ISD	76.0	1.20	20.9%	378.	1.15	50214.	.95	74.	.96	90027.	-3136.
HOPKINS ISD	24.8	.39	.0%	3303.	****	1344062.	****	539.	7.05	33474.	23547.
						GRAYSON COUNTY					
S & S CONS. RHSD	18.9	.30	21.2%	1129.	3.43	582452.	****	351.	4.60	11674.	116171.
GUNTER RHSD	16.7	.27	7.2%	248.	.75	152862.	2.91	107.	1.40	0.	18329.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
TOM BEAN RHSD	26.3	.42	16.7%	84.	.26	33891.	.64	43.	.56	0.	2175.
TIOGA CSD	32.0	.51	10.2%	220.	.67	72495.	1.38	90.	1.18	0.	1366.
POTTSBORO CSD	28.0	.44	38.3%	170.	.52	59817.	1.14	46.	.60	41971.	28532.
BELLS ISD	66.0	1.05	39.9%	173.	.53	27511.	.52	45.	.59	0.	-2154.
COLLINSVILLE ISD	13.3	.21	13.9%	162.	.49	124521.	2.37	65.	.86	0.	28127.
DENISON ISD	74.8	1.18	21.0%	212.	.65	29418.	.56	60.	.79	39009.	-103028.
HOWE ISD	50.9	.81	36.5%	223.	.68	44834.	.85	68.	.89	0.	-1634.
SHERMAN ISD	90.6	1.44	31.7%	304.	.93	33313.	.63	82.	1.07	1576.	-225795.
VAN ALSTYNE ISD	56.2	.89	.0%	173.	.53	29667.	.56	67.	.88	0.	-11629.
WHITESBORO ISD	2[illegible].3	.38	20.0%	328.	1.00	136058.	2.59	88.	1.15	17696.	89108.
WHITEWRIGHT ISD	65.3	1.03	19.8%	204.	.62	31054.	.59	68.	.39	0.	-11293.
					GREGG		COUNTY				
GLADEWATER ISD	66.0	1.05	3.8%	748.	2.28	117416.	2.23	181.	2.37	0.	-18762.
KILGORE ISD	113.2	1.79	.8%	417.	1.27	37103.	.71	90.	1.18	-569.	-113003.
LONGVIEW ISD	70.1	1.11	18.4%	269.	.82	38207.	.73	54.	.71	6393.	10128.
PINETREE ISD	72.0	1.14	16.7%	352.	1.07	49191.	.94	77.	1.01	0.	-17146.
SABINE ISD	22.6	.36	19.5%	957.	2.91	440698.	8.38	240.	3.15	0.	235774.
SPRING HILL ISD	62.1	.98	8.0%	1129.	3.43	182213.	3.46	309.	4.04	9869.	-21998.
WHITE OAK ISD	33.1	.53	11.8%	1035.	3.15	317551.	6.04	299.	3.91	236736.	120652.
					GRIMES		COUNTY				
ANDERSON-SHIRO ISD	13.4	.21	12.1%	155.	.47	148485.	2.82	85.	1.11	0.	44999.
IOLA ISD	15.4	.24	14.7%	360.	1.10	236790.	4.50	89.	1.17	0.	44524.
NAVASOTA ISD	34.0	.54	20.1%	164.	.50	48225.	.92	51.	.67	0.	40169.
RICHARDS ISD	16.6	.26	36.0%	172.	.52	110524.	2.10	43.	.57	2297.	23501.
					GUADALUPE		COUNTY				
SEGUIN ISD	70.4	1.12	19.0%	247.	.75	36166.	.69	49.	.64	0.	18833.
SCHERT-CIBOLO ISD	73.2	1.16	47.6%	121.	.37	17012.	.32	32.	.42	0.	-24956.
NAVARRO ISD	60.0	.95	15.7%	241.	.73	41573.	.79	57.	.75	0.	1080.
MARION ISD	104.8	1.66	30.2%	216.	.66	21816.	.41	46.	.60	0.	-6817.
					HALE		COUNTY				
ABERNATHY ISD	39.4	.62	29.0%	416.	1.27	108866.	2.07	99.	1.30	10743.	64202.
COTTON CENTER ISD	29.9	.47	11.8%	417.	1.27	140384.	2.67	134.	1.75	0.	16896.
HALE CENTER ISD	36.7	.58	25.0%	364.	1.11	92160.	1.75	80.	1.05	4604.	43462.
PETERSBURG ISD	85.0	1.35	21.5%	407.	1.24	49895.	.95	75.	.98	0.	-1741.
PLAINVIEW ISD	88.0	1.39	18.9%	303.	.92	35010.	.67	80.	1.05	0.	-180074.
					HALL		COUNTY				
ESTELLINE ISD	79.1	1.25	15.3%	645.	1.96	86118.	1.64	157.	2.05	0.	-4228.
MEMPHIS ISD	76.5	1.21	31.1%	362.	1.10	46217.	.88	63.	.83	0.	3000.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
TURKEY ISD	37.9	.60	14.4%	397.	1.21	112005.	2.13	107.	1.41	0.	11261.
LAKEVIEW ISD	32.6	.52	21.5%	501.	1.52	158650.	3.02	161.	2.10	0.	7579.
						HAMILTON	COUNTY				
HAMILTON ISD	30.8	.49	17.0%	222.	.67	70051.	1.33	85.	1.12	0.	12259.
HICO ISD	25.2	.40	25.0%	158.	.48	63656.	1.21	91.	1.19	0.	466.
POTTSVILLE ISD	19.7	.31	14.8%	354.	1.08	206774.	3.93	170.	2.23	0.	9747.
						HANSFORD	COUNTY				
GRUVER ISD	49.2	.78	8.6%	980.	2.98	203871.	3.88	355.	4.65	7629.	-35652.
MORSE ISD	46.4	.74	.0%	2245.	6.83	482151.	9.17	377.	4.94	21942.	20563.
SPEARMAN ISD	39.9	.63	17.2%	765.	2.33	196005.	3.73	242.	3.17	-6871.	46993.
						HARDEMAN	COUNTY				
CHILLICOTHE ISD	49.0	.78	12.4%	446.	1.36	95154.	1.81	183.	2.40	0.	-17245.
QUANAH ISD	45.0	.71	10.0%	263.	.80	63925.	1.20	128.	1.68	0.	-34681.
						HARDIN	COUNTY				
KOUNTZE ISD	48.1	.76	21.0%	391.	1.19	83548.	1.59	72.	.94	0.	51897.
SILSBEE ISD	52.0	.82	23.2%	242.	.74	47129.	.90	44.	.58	0.	83339.
HARDIN-JEFFERSON I	84.2	1.33	16.7%	453.	1.38	54253.	1.03	108.	1.42	-174.	-48921.
LUMBERTON ISD	127.2	2.02	14.4%	341.	1.04	27390.	.52	25.	.32	0.	18884.
WEST HARDIN ISD	68.8	1.09	16.6%	535.	1.63	78519.	1.49	109.	1.43	0.	2868.
						HARRIS	COUNTY				
ALDINE ISD	114.9	1.82	33.0%	184.	.56	16340.	.31	28.	.36	130070.	-87403.
ALIEF ISD	123.7	1.96	39.5%	899.	2.73	72676.	1.38	74.	.98	45129.	89737.
CHANNELVIEW ISD	114.1	1.81	21.9%	265.	.81	22548.	.43	51.	.66	20551.	-59183.
CROSBY ISD	65.7	1.04	8.9%	271.	.83	40904.	.78	82.	1.07	0.	-41948.
CYPRESS-FAIRBANKS	91.0	1.44	25.3%	490.	1.49	54194.	1.03	78.	1.03	94312.	1201.
DEER PARK ISD	66.6	1.06	16.2%	1128.	3.43	169507.	3.22	318.	4.16	74554.	-434972.
NORTHEAST HOUSTON	134.5	2.13	31.1%	190.	.58	14423.	.27	23.	.30	63205.	-23871.
GALENA PARK ISD	100.1	1.59	18.9%	442.	1.35	44382.	.84	104.	1.37	37321.	-427500.
GOOSE CREEK ISD	73.8	1.17	14.7%	631.	1.92	85682.	1.63	165.	2.15	-1865.	-497539.
HOUSTON ISD	67.7	1.07	18.7%	379.	1.15	56550.	1.08	99.	1.30	855778.	-3528638.
HUMBLE ISD	89.4	1.42	31.4%	427.	1.30	48943.	.93	68.	.89	34967.	7632.
KATY ISD	39.3	.62	20.1%	887.	2.70	226693.	4.31	246.	3.22	80746.	128087.
KLEIN ISD	94.8	1.50	31.6%	617.	1.88	66771.	1.27	74.	.97	32268.	56270.
LA PORTE ISD	94.9	1.50	23.9%	781.	2.38	82160.	1.56	133.	1.74	23094.	-55514.
PASADENA ISD	99.3	1.57	23.9%	331.	1.01	33461.	.64	60.	.78	277138.	-368475.
SPRING ISD	76.0	1.20	30.1%	512.	1.56	68284.	1.30	90.	1.19	39967.	19329.
SPRING BRANCH ISD	91.2	1.44	25.6%	370.	1.13	40651.	.77	57.	.75	340782.	58879.
TOMBALL ISD	55.8	.88	12.8%	469.	1.43	84662.	1.61	144.	1.88	0.	-30597.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	IF CHANGE M.VALUE
SHELDON ISD	75.5	1.20	21.0%	534.	1.63	70800.	1.35	126.	1.65	47809.	-57664.
HUFFMAN ISD	92.2	1.46	24.0%	461.	1.40	51499.	.98	126.	1.66	4658.	-44193.
						HARRISON COUNTY					
KARNACK ISD	24.9	.40	.0%	125.	.38	47965.	.91	77.	1.00	9254.	-4288.
MARSHALL ISD	90.0	1.43	25.1%	229.	.70	25598.	.49	76.	.99	366020.	-252924.
WASKOM ISD	76.0	1.20	21.1%	314.	.96	43394.	.82	99.	1.29	26689.	-23524.
HALLSVILLE ISD	52.2	.83	13.5%	498.	1.52	93624.	1.78	212.	2.77	122828.	-119989.
HARLETON ISD	27.8	.44	29.9%	164.	.50	62403.	1.19	78.	1.02	22895.	5371.
ELYSIAN FIELDS ISD	74.9	1.19	19.7%	492.	1.50	64930.	1.23	159.	2.09	27765.	-37290.
						HARTLEY COUNTY					
HARTLEY RHSD	26.2	.42	25.0%	1091.	3.32	420794.	8.00	141.	1.85	0.	78011.
CHANNING ISD	43.9	.70	7.7%	1225.	3.73	292157.	5.55	364.	4.76	-3994.	9646.
						HASKELL COUNTY					
CARNEY RHSD	36.3	.58	14.3%	606.	1.84	144925.	2.76	171.	2.23	553.	5732.
WEINERT RHSD	32.6	.52	.4%	615.	1.87	186898.	3.55	282.	3.69	0.	-998.
PAINT CREEK RHSD	35.4	.56	14.3%	1115.	3.39	319332.	6.07	556.	7.28	0.	-8434.
HASKELL ISD	48.2	.76	.0%	243.	.74	49173.	.93	87.	1.14	0.	-12679.
ROCHESTER ISD	25.8	.41	26.1%	454.	1.38	178108.	3.39	143.	1.88	0.	24442.
RULE ISD	57.0	.90	21.1%	282.	.86	50478.	.96	77.	1.01	2284.	-1254.
						HAYS COUNTY					
SAN MARCOS ISD	62.5	.99	28.1%	215.	.65	35574.	.68	32.	.42	0.	83291.
DRIPPING SPRINGS I	52.5	.83	14.3%	363.	1.10	76559.	1.46	120.	1.57	0.	-5188.
HAYS CO ISD	60.0	.95	24.7%	196.	.60	32354.	.62	44.	.58	0.	3850.
						HEMPHILL COUNTY					
CANADIAN ISD	43.5	.69	13.6%	335.	1.02	77051.	1.46	86.	1.12	-244.	19130.
						HENDERSON COUNTY					
LA POYNOR CSD	18.3	.29	.0%	793.	2.41	447697.	8.51	422.	5.52	16523.	75336.
MURCHISON CSD	26.1	.41	.0%	182.	.55	80935.	1.54	122.	1.59	0.	-325.
BETHEL ISD	11.8	.19	16.6%	173.	.53	148314.	2.82	58.	.76	0.	13827.
ATHENS ISD	43.2	.68	28.4%	156.	.47	37107.	.71	29.	.38	0.	63984.
BROWNSBORO ISD	22.6	.36	14.3%	251.	.76	112926.	2.15	70.	.91	0.	87184.
CROSS ROADS ISD	18.4	.29	2.8%	374.	1.14	221712.	4.22	167.	2.19	0.	30501.
EUSTACE ISD	21.9	.35	20.0%	126.	.38	56713.	1.08	32.	.42	0.	14149.
MALAKOFF ISD	44.3	.70	33.0%	253.	.77	57614.	1.10	29.	.38	0.	47556.
TRINIDAD ISD	43.5	.69	10.4%	601.	1.83	138859.	2.64	275.	3.60	0.	-14093.
						HIDALGO COUNTY					
PALM GARDEN CSD	26.5	.42	.0%	124.	.38	49593.	.94	70.	.92	0.	274.
RUNN CSD	42.4	.67	25.0%	167.	.51	41339.	.79	72.	.95	0.	-1664.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
VALLEY VIEW CSD	45.0	.71	.0%	78.	.24	19990.	.38	57.	.74	0.	-4236.
ALTON ISD	90.1	1.43	6.9%	143.	.43	16926.	.32	27.	.36	0.	-1190.
DONNA ISD	120.0	1.90	30.0%	97.	.30	8209.	.16	22.	.28	0.	-34901.
EDCOUCH ELSA ISD	98.2	1.56	14.8%	64.	.19	6536.	.12	16.	.21	0.	-17162.
EDINBURG ISD	70.3	1.11	14.5%	226.	.69	32228.	.61	61.	.80	0.	-113537.
HIDALGO ISD	40.2	.64	17.8%	267.	.81	64225.	1.22	58.	.77	0.	22051.
MCALLEN ISD	101.5	1.61	18.1%	213.	.65	21238.	.40	34.	.44	0.	-34127.
MERCEDES ISD	95.5	1.51	34.0%	97.	.30	10161.	.19	19.	.25	0.	-14977.
MISSION ISD	118.0	1.87	29.4%	98.	.30	8176.	.16	19.	.24	0.	-30540.
PHARR-SAN JUAN-ALA	110.4	1.75	28.5%	125.	.38	11669.	.22	24.	.32	0.	-66040.
PROGRESO ISD	55.0	.87	.0%	235.	.71	61736.	1.17	35.	.46	0.	14761.
SHARYLAND ISD	77.0	1.22	15.5%	142.	.43	19068.	.36	24.	.31	0.	3867.
LA JOYA ISD	81.0	1.28	24.8%	241.	.73	31322.	.60	56.	.74	0.	-21109.
WESLACO ISD	107.2	1.70	23.7%	116.	.35	11113.	.21	20.	.26	0.	-23152.
LA VILLA ISD	44.5	.70	.0%	133.	.40	31256.	.59	44.	.58	0.	591.
MONTE ALTO ISD	37.5	.59	.0%	133.	.40	35587.	.68	60.	.79	0.	-2669.
					HILL		COUNTY				
ABBOTT ISD	38.1	.60	35.0%	201.	.61	54643.	1.04	70.	.92	0.	2146.
BYNUM ISD	72.1	1.14	23.0%	402.	1.22	55957.	1.06	106.	1.38	0.	-4691.
COVINGTON ISD	41.3	.65	20.1%	174.	.53	40704.	.77	60.	.79	0.	-132.
HILLSBORO ISD	80.8	1.28	22.4%	250.	.76	31405.	.60	75.	.99	0.	-45371.
HUBBARD ISD	43.9	.70	21.3%	168.	.51	41246.	.78	55.	.72	0.	1755.
ITASCA ISD	44.7	.71	36.1%	170.	.52	39213.	.75	48.	.62	10447.	5457.
MALONE ISD	13.2	.21	.0%	154.	.47	104723.	1.99	108.	1.41	208.	4396.
MOUNT CALM ISD	58.5	.93	.0%	295.	.90	50410.	.96	127.	1.67	0.	-3795.
WHITNEY ISD	74.0	1.17	49.8%	302.	.92	43306.	.82	57.	.74	7146.	2776.
AQUILLA ISD	30.5	.48	21.0%	209.	.63	74889.	1.42	60.	.78	0.	6829.
BLUM ISD	19.2	.30	.0%	163.	.50	127808.	2.43	76.	.99	1705.	21962.
PENELOPE ISD	25.7	.41	.0%	218.	.66	87886.	1.67	80.	1.05	0.	5518.
					HOCKLEY		COUNTY				
PEP CSD	27.2	.43	21.2%	344.	1.05	112549.	2.14	44.	.58	1231.	10998.
ANTON ISD	55.0	.87	20.2%	396.	1.20	69487.	1.32	45.	.59	2113.	22737.
LEVELLAND ISD	48.4	.77	22.0%	355.	1.08	69433.	1.32	60.	.79	35079.	130693.
ROPES ISD	44.7	.71	25.5%	391.	1.19	84939.	1.61	89.	1.16	9173.	16677.
SMYER ISD	23.3	.37	20.8%	503.	1.53	218230.	4.15	64.	.83	2463.	56670.
SUNDOWN ISD	12.7	.20	.0%	1172.	3.56	903559.	****	342.	4.48	279951.	355675.
WHITHARRAL ISD	32.5	.51	25.1%	312.	.95	98962.	1.88	50.	.65	2861.	22859.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						HOOD COUNTY					
GRANBURY ISD	38.5	.61	18.4%	232.	.71	50615.	.96	47.	.61	0.	28401.
LIPAN ISD	24.5	.39	34.2%	305.	.93	133899.	2.55	55.	.72	0.	23954.
TOLAR ISD	22.5	.36	6.8%	142.	.43	61755.	1.17	41.	.54	0.	8266.
						HOPKINS COUNTY					
CUMBY RHSD	42.4	.67	20.0%	105.	.32	24998.	.48	46.	.60	4673.	-2168.
NORTH HOPKINS RHSD	29.3	.46	10.0%	287.	.87	103271.	1.96	129.	1.69	4855.	3271.
MILLER GROVE RHSD	37.4	.59	4.2%	123.	.37	32067.	.61	59.	.78	2053.	-1737.
SALTILLO RHSD	37.7	.60	29.8%	128.	.39	35083.	.67	52.	.68	5040.	-180.
SULPHUR SPRINGS IS	49.1	.78	25.0%	191.	.58	39321.	.75	55.	.72	60519.	5914.
COMO-PICKTON ISD	51.0	.81	20.0%	347.	1.06	78532.	1.49	166.	2.17	37799.	-19448.
SULPHUR BLUFF ISD	33.4	.53	.0%	267.	.81	83579.	1.59	211.	2.76	0.	-14419.
						HOUSTON COUNTY					
KENNARD CSD	13.3	.21	1.3%	60.	.18	45362.	.86	26.	.34	6888.	17243.
CROCKETT ISD	79.0	1.25	11.8%	204.	.62	26148.	.50	35.	.46	4087.	5606.
GRAPELAND ISD	49.4	.78	17.2%	247.	.75	51756.	.98	69.	.90	226.	4245.
LOVELADY ISD	37.5	.59	6.0%	336.	1.02	91700.	1.74	153.	2.00	6448.	-9443.
LATEXO ISD	30.7	.49	16.4%	240.	.73	81664.	1.55	72.	.95	0.	6344.
						HOWARD COUNTY					
BIG SPRING ISD	96.6	1.53	20.7%	357.	1.09	37071.	.70	87.	1.14	-324.	-225396.
COAHOMA ISD	27.9	.44	16.0%	512.	1.56	163841.	3.11	163.	2.14	-3487.	72446.
FORSAN ISD	63.5	1.01	18.8%	1092.	3.32	169230.	3.22	322.	4.22	24398.	-31644.
						HUDSPETH COUNTY					
ALLAMOORE CSD	5.3	.08	.0%	1475.	4.49	2460908.	****	-89.	****	11554.	21602.
FT HANCOCK ISD	46.4	.74	2.0%	735.	2.24	137606.	2.62	108.	1.41	8997.	19827.
SIERRA BLANCA ISD	24.3	.39	.0%	494.	1.50	144468.	2.75	82.	1.08	3707.	22051.
DELL CITY ISD	37.2	.59	20.0%	391.	1.19	100803.	1.92	69.	.91	476.	23108.
						HUNT COUNTY					
BOLES HOME CSD	12.7	.20	.0%	10.	.03	7530.	.14	0.	.00	2320.	1812.
CADDO MILLS ISD	41.2	.65	29.6%	130.	.39	32280.	.61	44.	.58	7925.	967.
CELESTE ISD	29.9	.47	9.4%	172.	.52	60686.	1.15	78.	1.02	2512.	2671.
COMMERCE ISD	101.8	1.61	24.2%	309.	.94	31650.	.60	55.	.72	33309.	-12393.
GREENVILLE ISD	86.1	1.36	25.6%	234.	.71	29843.	.57	64.	.84	138217.	-109478.
LONE OAK ISD	25.0	.40	10.0%	110.	.33	47920.	.91	52.	.68	1660.	6202.
QUINLAN ISD	62.5	.99	30.0%	172.	.52	29043.	.55	33.	.44	8881.	6919.
WOLFE CITY ISD	23.3	.37	15.1%	164.	.50	73075.	1.39	68.	.90	2576.	16297.
CAMPBELL ISD	25.8	.41	.1%	148.	.45	60007.	1.14	57.	.75	1740.	6202.
BLAND ISD	32.6	.52	22.3%	183.	.56	56825.	1.07	76.	.99	2930.	944.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						HUTCHINSON COUNTY					
PLEMONS CSD	36.2	.57	.0%	2323.	7.07	644237.	****	464.	6.07	35651.	26032.
BORGER ISD	96.7	1.53	17.2%	433.	1.32	44985.	.86	118.	1.55	73552.	-178620.
PHILLIPS ISD	62.1	.98	10.7%	1109.	3.37	178743.	3.40	354.	4.64	7684.	-59472.
SANFORD ISD	98.8	1.57	15.7%	791.	2.41	79657.	1.51	161.	2.11	22856.	-27119.
STINNETT ISD	88.6	1.40	16.7%	605.	1.84	68654.	1.31	153.	2.01	5586.	-33354.
SPRING CREEK ISD	67.5	1.07	.0%	2962.	9.01	441911.	8.40	490.	6.42	40548.	6913.
PRINGLE ISD	9.9	.16	.0%	2851.	8.67	2966548.	****	456.	5.97	47838.	162334.
						IRION COUNTY					
MERTZON ISD	15.9	.25	.0%	488.	1.48	305814.	5.81	211.	2.76	1473.	58357.
						JACK COUNTY					
BRYSON ISD	18.3	.29	16.7%	553.	1.68	299994.	5.70	292.	3.82	0.	19521.
JACKSBORO ISD	23.6	.37	17.6%	394.	1.20	165627.	3.15	159.	2.08	0.	77432.
PERRIN ISD	29.4	.47	21.7%	278.	.85	93527.	1.78	114.	1.49	0.	5209.
ANTELOPE ISD	21.9	.35	13.1%	1369.	4.16	519372.	9.87	667.	8.73	0.	3326.
						JACKSON COUNTY					
EDNA ISD	91.1	1.44	26.8%	366.	1.11	40689.	.77	61.	.80	0.	-1294.
GANADO ISD	37.8	.60	22.2%	618.	1.88	163144.	3.10	176.	2.30	0.	42826.
INDUSTRIAL ISD	19.1	.30	14.4%	1153.	3.51	624627.	****	334.	4.38	255580.	416860.
						JASPER COUNTY					
BROOKELAND ISD	23.2	.37	.0%	298.	.91	134393.	2.56	71.	.93	9084.	23547.
BUNA ISD	43.8	.69	25.0%	195.	.59	46761.	.89	34.	.45	0.	43504.
JASPER ISD	50.9	.81	19.0%	135.	.41	27387.	.52	31.	.41	13869.	24734.
KIRBYVILLE ISD	45.8	.73	23.5%	146.	.44	35387.	.67	31.	.41	0.	31912.
EVADALE ISD	34.3	.54	23.4%	987.	3.00	289105.	5.50	371.	4.86	2111.	18551.
						JEFF DAVIS COUNTY					
FT DAVIS ISD	60.0	.95	3.7%	582.	1.77	99558.	1.89	71.	.93	0.	19683.
VALENTINE ISD	47.2	.75	10.5%	681.	2.07	138377.	2.63	140.	1.84	0.	4069.
						JEFFERSON COUNTY					
BEAUMONT ISD	118.5	1.88	15.8%	374.	1.14	31585.	.60	63.	.82	457047.	-225688.
NEDERLAND ISD	117.6	1.86	28.6%	392.	1.19	32993.	.63	49.	.64	267605.	-7777.
PORT ARTHUR ISD	101.0	1.60	19.2%	478.	1.45	46874.	.89	117.	1.53	1005004.	-703186.
PORT NECHES ISD	68.4	1.08	19.8%	479.	1.46	69945.	1.33	100.	1.31	411103.	9813.
SOUTH PARK ISD	89.3	1.41	13.3%	598.	1.82	66620.	1.27	148.	1.93	803121.	-590534.
SABINE PASS ISD	18.5	.29	13.0%	1114.	3.39	608145.	****	324.	4.24	31634.	120762.
HAMSHIRE-FANNETT I	22.5	.36	6.7%	920.	2.80	408412.	7.76	311.	4.07	164333.	292748.
						JIM HOGG COUNTY					
JIM HOGG ISD	80.4	1.27	9.7%	576.	1.75	73475.	1.40	179.	2.35	0.	-92474.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						JIM WELLS COUNTY					
LA GLORIA CSD	18.2	.29	4.9%	1958.	5.96	1080790.	****	338.	4.42	88129.	93342.
ALICE ISD	103.0	1.63	28.8%	206.	.63	20289.	.39	26.	.34	10043.	22771.
BEN BOLT-PALITO BL	46.5	.74	15.0%	357.	1.09	79089.	1.50	47.	.62	0.	21013.
ORANGE GROVE ISD	50.8	.81	30.7%	300.	.91	59608.	1.13	46.	.60	90.	26234.
PREMONT ISD	28.5	.45	21.7%	910.	2.77	329495.	6.26	326.	4.28	111427.	190470.
						JOHNSON COUNTY					
LIBERTY CHAPEL CSD	11.4	.18	.0%	83.	.25	75651.	1.44	44.	.58	0.	6961.
LILLIAN CSD	17.0	.27	13.3%	214.	.65	138019.	2.62	90.	1.18	0.	4672.
ALVARADO ISD	73.0	1.16	22.2%	193.	.59	29064.	.55	29.	.38	0.	12578.
BURLESON ISD	93.0	1.47	40.0%	176.	.53	18475.	.35	25.	.33	0.	5032.
CLEBURNE ISD	67.3	1.07	8.7%	189.	.58	28398.	.54	44.	.58	0.	-10865.
GRANDVIEW ISD	31.1	.49	33.9%	340.	1.03	114402.	2.17	58.	.75	0.	41414.
JOSHUA ISD	96.0	1.52	24.0%	159.	.48	17450.	.33	31.	.40	0.	-4784.
KEENE ISD	16.8	.27	.0%	137.	.42	74760.	1.42	90.	1.18	0.	2195.
RIO VISTA ISD	6.0	.10	11.6%	139.	.42	230941.	4.39	49.	.64	0.	80301.
VENUS ISD	17.7	.28	.0%	463.	1.41	266357.	5.06	91.	1.19	0.	30393.
GODLEY ISD	16.0	.25	31.4%	178.	.54	123489.	2.35	69.	.91	0.	28590.
						JONES COUNTY					
NOODLE-HORN CSD	39.5	.63	.0%	589.	1.79	162786.	3.09	272.	3.57	0.	-2619.
ANSON ISD	69.1	1.09	21.8%	273.	.83	41230.	.78	79.	1.03	0.	-16003.
HAMLIN ISD	64.9	1.03	19.0%	398.	1.21	62674.	1.19	138.	1.80	0.	-39366.
HAWLEY ISD	32.1	.51	10.1%	225.	.68	76023.	1.45	75.	.98	0.	12488.
LUEDERS - AVOCA IS	26.5	.42	10.0%	503.	1.53	197380.	3.75	183.	2.40	-51.	21657.
STAMFORD ISD	107.9	1.71	15.2%	312.	.95	29477.	.56	76.	.99	0.	-31922.
						KARNES COUNTY					
FALLS CITY CSD	13.2	.21	33.3%	234.	.71	187835.	3.57	146.	1.91	0.	53007.
KARNES CITY ISD	45.8	.73	14.2%	457.	1.39	113982.	2.17	152.	1.99	0.	17741.
KENEDY ISD	61.9	.98	19.0%	235.	.72	38570.	.73	57.	.75	0.	-1737.
RUNGE ISD	36.7	.58	23.3%	164.	.50	44994.	.86	68.	.89	0.	-1225.
						KAUFMAN COUNTY					
CRANDALL ISD	35.3	.56	45.7%	229.	.70	72382.	1.38	36.	.47	0.	29926.
FORNEY ISD	45.0	.71	16.3%	344.	1.05	77966.	1.48	47.	.61	0.	44006.
KAUFMAN ISD	48.6	.77	40.0%	190.	.58	40734.	.77	50.	.65	0.	13084.
KEMP ISD	58.3	.92	38.4%	201.	.61	35503.	.67	51.	.66	0.	477.
MABANK ISD	41.3	.66	30.7%	202.	.62	51638.	.98	42.	.55	0.	22061.
TERRELL ISD	40.3	.64	33.3%	167.	.51	41272.	.78	33.	.44	0.	78270.
SCURRY-ROSSER ISD	57.5	.91	.9%	141.	.43	24918.	.47	17.	.23	0.	6904.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						KENDALL COUNTY					
BOERNE ISD	72.8	1.15	35.5%	301.	.92	42927.	.82	29.	.38	1775.	37084.
COMFORT ISD	39.7	.63	16.7%	201.	.61	51481.	.98	51.	.66	0.	12336.
						KENEDY COUNTY					
KENEDY COUNTY WIDE	7.1	.11	.0%	1591.	4.84	2272503.	****	328.	4.30	109024.	262393.
						KENT COUNTY					
JAYTON-GIRARD ISD	24.2	.38	10.0%	1942.	5.91	826636.	****	300.	3.93	246443.	262209.
						KERR COUNTY					
DIVIDE CSD	24.0	.38	.0%	1039.	3.16	457490.	8.70	446.	5.84	960.	3926.
CENTER POINT ISD	20.7	.33	7.0%	332.	1.01	162582.	3.09	52.	.68	0.	38359.
HUNT ISD	32.6	.52	12.3%	1421.	4.32	451222.	8.58	337.	4.42	0.	11239.
KERRVILLE ISD	54.7	.87	19.5%	305.	.93	56854.	1.08	47.	.62	0.	96231.
INGRAM ISD	13.9	.22	16.7%	327.	1.00	251598.	4.78	62.	.81	0.	85045.
						KIMBLE COUNTY					
JUNCTION ISD	24.9	.39	7.5%	214.	.65	86546.	1.65	62.	.82	0.	50658.
						KING COUNTY					
GUTHRIE CSD	22.6	.36	25.0%	1452.	4.42	641305.	****	562.	7.36	0.	33520.
						KINNEY COUNTY					
BRACKETT ISD	7.9	.12	20.0%	275.	.84	349343.	6.64	76.	1.00	0.	221218.
						KLEBERG COUNTY					
LAURELES CSD	6.6	.10	.0%	3651.	****	5642114.	****	296.	3.87	246051.	171398.
KINGSVILLE ISD	84.8	1.34	13.8%	338.	1.03	40901.	.78	76.	1.00	14544.	-103820.
RICARDO ISD	20.6	.33	12.1%	366.	1.11	181326.	3.45	56.	.73	514.	44527.
RIVIERA ISD	41.2	.65	15.3%	397.	1.21	115854.	2.20	134.	1.76	10470.	16242.
SANTA GERTRUDIS IS	6.8	.11	.0%	1532.	4.66	2261663.	****	322.	4.21	482213.	308336.
						KNOX COUNTY					
GILLILAND CSD	11.2	.18	.0%	2480.	7.54	2314647.	****	1189.	****	0.	15673.
BENJAMIN RHSD	27.4	.43	3.3%	554.	1.68	210950.	4.01	188.	2.46	0.	10749.
GOREE ISD	34.5	.55	4.1%	332.	1.01	98167.	1.87	91.	1.20	0.	9448.
KNOX CITY ISD	60.2	.95	17.2%	392.	1.19	63656.	1.21	106.	1.39	0.	-5578.
MUNDAY ISD	62.2	.99	24.7%	316.	.96	50057.	.95	81.	1.06	0.	-4907.
						LAMAR COUNTY					
WEST LAMAR RHSD	18.1	.29	23.7%	140.	.43	81371.	1.55	119.	1.56	0.	-228.
CHICOTA ISD	12.9	.20	20.7%	71.	.22	63893.	1.21	33.	.44	5904.	14591.
DELMAR ISD	21.5	.34	18.9%	112.	.34	56527.	1.07	73.	.96	0.	2761.
ROXTON ISD	23.9	.38	15.9%	202.	.62	94447.	1.80	134.	1.76	0.	516.
PARIS ISD	90.0	1.43	22.0%	172.	.52	19339.	.37	62.	.81	0.	-149076.
NORTH LAMAR ISD	34.9	.55	43.3%	170.	.52	51961.	.99	80.	1.04	26615.	-5166.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
PRAIRILAND ISD	21.5	.34	18.1%	106.	.32	56554.	1.08	69.	.90	0.	10338.
					LAMB		COUNTY				
AMHERST ISD	70.5	1.12	25.1%	350.	1.06	50612.	.96	67.	.87	3613.	2087.
LITTLEFIELD ISD	69.1	1.09	22.3%	268.	.82	38752.	.74	52.	.68	4441.	8146.
OLTON ISD	33.8	.54	24.5%	331.	1.01	99484.	1.89	60.	.78	9696.	83723.
SPADE ISD	28.9	.46	16.9%	533.	1.62	189289.	3.60	119.	1.56	0.	20702.
SPRINGLAKE ISD	39.0	.62	17.7%	344.	1.05	88346.	1.68	68.	.89	8148.	45185.
SUDAN ISD	41.2	.65	16.7%	787.	2.39	189606.	3.60	270.	3.54	0.	2127.
					LAMPASAS		COUNTY				
LAMPASAS ISD	35.8	.57	20.0%	154.	.47	43883.	.83	39.	.52	0.	40378.
LOMETA ISD	20.8	.33	.0%	239.	.73	115828.	2.20	75.	.99	0.	21467.
					LA SALLE		COUNTY				
ENCINAL CSD	23.4	.37	10.0%	267.	.81	103487.	1.97	81.	1.06	0.	8965.
COTULLA ISD	51.7	.82	14.0%	260.	.79	50241.	.96	56.	.74	0.	19379.
					LAVACA		COUNTY				
MORAVIA CSD	8.7	.14	.0%	265.	.81	311184.	5.92	270.	3.54	0.	3401.
VYSEHRAD CSD	9.7	.15	.0%	169.	.51	183192.	3.48	139.	1.83	0.	6907.
SWEET HOME CSD	6.0	.10	.0%	212.	.65	369161.	7.02	147.	1.92	0.	24278.
EZZELL CSD	5.5	.09	.0%	771.	2.35	1447112.	****	278.	3.64	7853.	46036.
HOPE CSD	3.9	.06	.0%	203.	.62	550496.	****	185.	2.43	-376.	20840.
HALLETTSVILLE ISD	19.8	.31	12.6%	289.	.88	146508.	2.79	123.	1.61	-2883.	86915.
MOULTON ISD	24.3	.38	10.0%	205.	.62	85456.	1.62	85.	1.12	0.	13369.
SHINER ISD	20.2	.32	12.0%	227.	.69	112206.	2.13	94.	1.24	0.	39541.
					LEE		COUNTY				
GIDDINGS ISD	80.5	1.27	28.0%	315.	.96	39585.	.75	57.	.75	1645.	-3.
LEXINGTON ISD	49.5	.78	13.3%	210.	.64	44699.	.85	51.	.67	0.	7620.
DIME BOX ISD	7.6	.12	34.2%	147.	.45	195360.	3.71	58.	.75	415.	38496.
					LEON		COUNTY				
BUFFALO ISD	14.4	.23	44.1%	213.	.65	146830.	2.79	43.	.56	0.	69545.
CENTERVILLE ISD	31.1	.49	40.0%	210.	.64	69137.	1.31	77.	1.01	0.	12889.
NORMANGEE ISD	23.7	.38	16.8%	259.	.79	126023.	2.40	59.	.77	0.	46704.
OAKWOOD ISD	30.2	.48	8.4%	224.	.68	47614.	.91	87.	1.15	0.	-7108.
LEON ISD	21.1	.33	23.2%	221.	.67	108703.	2.07	85.	1.12	0.	25356.
					LIBERTY		COUNTY				
CLEVELAND ISD	57.6	.91	20.8%	187.	.57	32772.	.62	37.	.49	5279.	21311.
DAYTON ISD	60.4	.96	17.5%	358.	1.09	59743.	1.14	77.	1.01	-163.	15259.
DEVERS ISD	48.2	.76	22.3%	1435.	4.37	299745.	5.70	371.	4.86	21084.	7907.
HARDIN ISD	33.7	.53	18.1%	446.	1.36	133036.	2.53	89.	1.17	0.	69142.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
HULL DAISETTA ISD	55.2	.87	15.6%	468.	1.42	85525.	1.63	173.	2.27	0.	-39337.
LIBERTY ISD	84.0	1.33	24.3%	334.	1.02	40300.	.77	92.	1.20	-4754.	-76102.
TARKINGTON ISD	26.8	.42	27.8%	301.	.92	114598.	2.18	37.	.49	0.	94222.
					LIMESTONE	COUNTY					
COOLIDGE ISD	33.3	.53	14.8%	212.	.65	67369.	1.28	74.	.97	0.	6149.
GROESBECK ISD	42.0	.67	10.0%	211.	.64	51160.	.97	68.	.89	0.	5986.
MEXIA ISD	65.9	1.04	42.8%	207.	.63	30912.	.59	37.	.49	0.	13651.
					LIPSCOMB	COUNTY					
LIPSCOMB CSD	19.7	.31	.0%	6942.	****	3608491.	****	952.	****	21092.	28759.
BOOKER ISD	55.1	.87	9.1%	950.	2.89	173713.	3.30	234.	3.06	0.	5471.
FOLLETT ISD	50.0	.79	6.4%	1172.	3.57	237098.	4.51	296.	3.88	0.	7525.
HIGGINS ISD	49.8	.79	23.0%	784.	2.39	159725.	3.04	255.	3.34	0.	-3626.
DARROUZETT ISD	44.6	.71	8.0%	1240.	3.77	270314.	5.14	319.	4.18	0.	9734.
					LIVE OAK	COUNTY					
GEORGE WEST ISD	25.7	.41	11.9%	492.	1.50	200023.	3.80	187.	2.44	0.	94495.
THREE RIVERS ISD	60.6	.96	20.0%	442.	1.35	73546.	1.40	160.	2.09	0.	-38241.
					LLANO	COUNTY					
LLANO ISD	25.3	.40	29.5%	301.	.92	118309.	2.25	66.	.87	0.	105892.
					LOVING	COUNTY					
LOVING ISD	18.8	.30	.0%	3309.	****	1811047.	****	675.	8.84	72897.	34171.
					LUBBOCK	COUNTY					
COOPER RHSD	27.6	.44	34.2%	259.	.79	98131.	1.87	46.	.61	0.	84721.
FRENSHIP RHSD	36.6	.58	31.5%	126.	.38	37347.	.71	38.	.49	1108.	28416.
ROOSEVELT RHSD	46.6	.74	36.3%	163.	.49	37246.	.71	26.	.34	11089.	30944.
IDALOU RHSD	55.9	.89	32.3%	267.	.81	47543.	.90	73.	.95	0.	-3319.
LUBBOCK ISD	98.0	1.55	24.7%	340.	1.04	35286.	.67	63.	.82	0.	-355516.
NEW DEAL ISD	34.2	.54	18.8%	348.	1.06	107773.	2.05	73.	.95	0.	54016.
SLATON ISD	87.5	1.39	29.5%	198.	.60	22646.	.43	58.	.75	0.	-43687.
SHALLOWATER I S D	72.0	1.14	30.5%	233.	.71	33325.	.63	48.	.63	0.	-12.
					LYNN	COUNTY					
O'DONNELL ISD	38.0	.60	20.0%	384.	1.17	103239.	1.96	94.	1.23	3036.	34588.
TAHOKA ISD	77.0	1.22	22.7%	315.	.96	41867.	.80	75.	.98	0.	-14671.
NEW HOME ISD	37.2	.59	24.7%	372.	1.13	99604.	1.89	72.	.94	1028.	24352.
WILSON ISD	35.7	.57	30.8%	350.	1.06	100390.	1.91	72.	.94	3956.	27729.
					MADISON	COUNTY					
MADISONVILLE ISD	29.3	.46	25.9%	211.	.64	74188.	1.41	70.	.92	2426.	51176.
NORTH ZULCH ISD	22.4	.35	14.4%	493.	1.50	230047.	4.37	128.	1.68	0.	26564.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						MARION COUNTY					
PROSPECT CSD	17.1	.27	1.4%	190.	.58	116745.	2.22	112.	1.47	0.	1072.
HALL CSD	23.7	.37	.0%	220.	.67	101484.	1.93	131.	1.72	0.	716.
JEFFERSON ISD	30.2	.48	28.6%	160.	.49	52778.	1.00	44.	.57	7166.	53253.
						MARTIN COUNTY					
FLOWER GROVE ISD	37.1	.59	5.9%	1045.	3.18	286773.	5.45	245.	3.20	2929.	20309.
STANTON ISD	99.7	1.58	18.6%	406.	1.23	39967.	.76	75.	.98	0.	-13083.
GRADY ISD	23.5	.37	20.2%	813.	2.47	336278.	6.39	174.	2.28	3018.	48780.
						MASON COUNTY					
MASON ISD	18.8	.30	13.3%	306.	.93	162335.	3.09	107.	1.40	0.	83123.
						MATAGORDA COUNTY					
BAY CITY ISD	58.9	.93	18.8%	505.	1.54	84952.	1.62	121.	1.59	-15443.	7955.
TIDEHAVEN ISD	14.4	.23	8.7%	702.	2.14	488457.	9.29	286.	3.75	0.	313695.
MATAGORDA ISD	16.4	.26	.0%	2929.	8.91	1857415.	****	476.	6.23	23032.	111681.
PALACIOS ISD	45.9	.73	16.5%	487.	1.48	105468.	2.01	159.	2.08	-430.	-7990.
VAN VLECK ISD	25.8	.41	10.0%	633.	1.93	247033.	4.70	226.	2.95	0.	134326.
						MAVERICK COUNTY					
EAGLE PASS ISD	77.4	1.23	14.0%	158.	.48	21412.	.41	33.	.43	0.	-10012.
						MCCULLOCH COUNTY					
ROCHELLE RHSD	13.7	.22	3.2%	585.	1.78	431469.	8.20	267.	3.50	0.	38229.
LOHN RHSD	13.3	.21	.0%	323.	.98	242440.	4.61	154.	2.01	0.	17873.
BRADY ISD	72.7	1.15	18.5%	259.	.79	35833.	.68	74.	.97	0.	-28770.
MELVIN ISD	31.3	.50	.0%	694.	2.11	200681.	3.82	232.	3.04	0.	6590.
						MCLENNAN COUNTY					
HALLSBURG CSD	26.7	.42	53.3%	920.	2.80	351541.	6.68	301.	3.94	0.	19870.
GHOLSON CSD	35.7	.57	25.0%	114.	.35	36041.	.69	58.	.76	0.	-452.
ROSS CSD	22.9	.36	45.5%	149.	.45	65657.	1.25	64.	.84	0.	3950.
AXTELL RHSD	39.6	.63	22.2%	174.	.53	47293.	.90	63.	.82	0.	1622.
BRUCEVILLE-EDDY RH	32.5	.51	21.1%	244.	.74	77793.	1.48	88.	1.16	0.	4872.
CRAWFORD ISD	39.6	.63	13.3%	279.	.85	74625.	1.42	81.	1.06	0.	7171.
MIDWAY ISD	57.3	.91	32.1%	283.	.86	49349.	.94	85.	1.12	5081.	-19747.
LA VEGA ISD	82.8	1.31	25.0%	219.	.67	27076.	.51	58.	.76	0.	-63067.
LORENA ISD	57.6	.91	20.0%	224.	.68	39718.	.76	65.	.85	0.	-2004.
MART ISD	60.0	.95	19.8%	166.	.51	28187.	.54	57.	.74	0.	-12055.
MCGREGOR ISD	59.8	.95	13.6%	174.	.53	28683.	.55	41.	.54	8390.	754.
MOODY ISD	23.5	.37	18.6%	187.	.57	70762.	1.35	62.	.81	0.	16717.
RIESEL ISD	23.4	.37	13.6%	436.	1.33	192016.	3.65	201.	2.64	0.	24485.
SPEEGLEVILLE ISD	43.4	.69	14.8%	454.	1.38	104834.	1.99	97.	1.27	3237.	5668.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
WACO ISD	96.8	1.53	25.8%	316.	.96	33298.	.63	72.	.95	32882.	-410302.
WEST ISD	56.1	.89	18.0%	188.	.57	34133.	.65	67.	.87	0.	-15028.
CHINA SPRING ISD	19.0	.30	14.3%	162.	.49	82924.	1.58	41.	.53	852.	33039.
CONNALLY ISD	67.2	1.06	22.2%	117.	.36	18335.	.35	39.	.51	0.	-22791.
ROBINSON ISD	66.9	1.06	43.9%	131.	.40	19835.	.38	37.	.48	0.	-11052.
BOSQUEVILLE ISD	24.9	.39	3.3%	581.	1.77	241417.	4.59	149.	1.95	2010.	12432.
					MCMULLEN	COUNTY					
MCMULLEN ISD	20.7	.33	10.0%	766.	2.33	382330.	7.27	312.	4.09	41482.	62106.
					MEDINA	COUNTY					
DEVINE ISD	71.4	1.13	48.3%	199.	.61	28707.	.55	46.	.60	0.	-5047.
D HANIS ISD	22.1	.35	26.5%	310.	.94	143604.	2.73	120.	1.57	0.	23111.
NATALIA ISD	106.2	1.68	50.2%	102.	.31	9313.	.18	15.	.20	0.	-1299.
HONDO ISD	36.2	.57	32.0%	204.	.62	57060.	1.08	47.	.61	0.	56086.
MEDINA VALLEY ISD	42.8	.68	25.2%	157.	.48	34615.	.66	30.	.40	0.	28497.
					MENARD	COUNTY					
MENARD ISD	19.1	.30	12.9%	296.	.90	155709.	2.96	78.	1.02	0.	76064.
					MIDLAND	COUNTY					
MIDLAND ISD	101.6	1.61	17.1%	405.	1.23	40202.	.76	71.	.94	0.	-214645.
GREENWOOD ISD	39.7	.63	10.7%	1075.	3.27	277199.	5.27	332.	4.35	0.	9884.
					MILAM	COUNTY					
MAYSFIELD CSD	12.2	.19	.0%	192.	.58	129727.	2.47	160.	2.09	0.	555.
BUCKHOLTS RHSD	12.8	.20	.7%	218.	.66	169189.	3.22	130.	1.70	0.	13497.
CAMERON ISD	18.2	.29	14.6%	171.	.52	94734.	1.80	76.	1.00	0.	93106.
GAUSE ISD	9.5	.15	10.2%	325.	.99	348351.	6.62	142.	1.86	0.	18604.
MILANO ISD	32.2	.51	9.5%	166.	.50	47338.	.90	42.	.55	0.	8035.
ROCKDALE ISD	24.7	.39	20.0%	291.	.88	118522.	2.25	144.	1.88	0.	46550.
THORNDALE ISD	23.5	.37	29.4%	145.	.44	65915.	1.25	66.	.86	0.	14218.
					MILLS	COUNTY					
PRIDDY CSD	12.3	.20	25.0%	130.	.39	102991.	1.96	87.	1.14	0.	5528.
GOLDTHWAITE ISD	37.0	.59	10.0%	291.	.88	77373.	1.47	80.	1.05	0.	13641.
MULLIN ISD	15.5	.25	18.9%	336.	1.02	237183.	4.51	146.	1.91	0.	20548.
STAR ISD	14.0	.22	19.8%	151.	.46	127698.	2.43	101.	1.32	0.	7770.
					MITCHELL	COUNTY					
WESTBROOK RHSD	41.8	.66	19.0%	1482.	4.51	358362.	6.81	387.	5.06	0.	18390.
COLORADO ISD	80.1	1.27	15.7%	503.	1.53	61363.	1.17	100.	1.31	0.	-17004.
LORAINE ISD	51.0	.81	16.7%	274.	.83	53988.	1.03	40.	.52	0.	13126.
					MONTAGUE	COUNTY					
BOWIE ISD	89.1	1.41	12.3%	356.	1.08	40427.	.77	75.	.99	0.	-25677.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
NOCONA ISD	34.4	1.34	23.1%	288.	.88	34870.	.66	67.	.88	0.	-11406.
GOLD BURG ISD	32.5	.51	.0%	982.	2.99	305878.	5.82	344.	4.50	0.	10392.
SUNSET ISD	41.1	.65	3.3%	741.	2.25	191047.	3.63	186.	2.44	0.	4595.
MONTAGUE ISD	41.9	.66	.0%	289.	.88	63950.	1.22	122.	1.60	-96.	-2037.
PRAIRIE VALLEY ISD	31.4	.50	6.3%	708.	2.16	230197.	4.38	312.	4.09	0.	2198.
FORESTBURG ISD	[illegible]5	.45	.7%	265.	.81	95723.	1.82	106.	1.38	0.	4064.
SAINT JO ISD	[illegible].5	91	4.0%	276.	.84	50229.	.95	106.	1.39	0.	-10665.
					MONTGOMERY	COUNTY					
CONROE ISD	89.5	1.42	23.0%	447.	1.36	49209.	.94	58.	.76	981.	107107.
MONTGOME[illegible] ISD	17.7	.28	14.8%	250.	.76	137008.	2.60	35.	.46	6478.	98636.
WILLIS	[illegible]		16.2%	332.	1.01	67164.	1.28	39.	.51	1398.	52525.
MAGNOLI[illegible]	[illegible]	.[illegible]	30.9%	312.	.95	65826.	1.25	26.	.34	0.	65510.
SPLENDORA [illegible]	[illegible]	[illegible].66	22.7%	286.	.87	25787.	.49	16.	.20	0.	24770.
NEW CANE[illegible] ISD	[illegible]	2.05	35.1%	324.	.99	23362.	.44	11.	.15	0.	48867.
					MOORE	COUNTY					
MIDDLE WELL CSD	17.9	.28	.0%	4799.	****	2798203.	****	756.	9.90	72892.	89796.
DUMAS ISD	46.1	.73	13.2%	629.	1.91	136154.	2.59	165.	2.16	171219.	100304.
SUNRAY ISD	46.6	.74	17.6%	796.	2.42	175595.	3.34	163.	2.14	32293.	57880.
					MORRIS	COUNTY					
DAINGERFIELD ISD	51.2	.81	28.0%	296.	.90	57712.	1.10	62.	.82	276702.	46936.
PEWITT ISD	29.5	.47	10.2%	204.	.62	70733.	1.34	100.	1.30	19044.	3170.
					MOTLEY	COUNTY					
MATADOR ISD	23.6	.37	.0%	309.	.94	120990.	2.30	115.	1.51	0.	16676.
FLOMOT ISD	15.5	.25	4.7%	444.	1.35	265125.	5.04	132.	1.73	0.	18574.
ROARING SPRINGS IS	19.2	.30	6.7%	573.	1.74	318061.	6.05	205.	2.69	0.	20577.
					NACOGDOCHES	COUNTY					
ETOILE CSD	16.8	.27	13.0%	240.	.73	149108.	2.83	96.	1.25	2489.	6814.
DOUGLASS CSD	27.2	.43	25.0%	406.	1.24	163434.	3.11	219.	2.87	0.	1971.
MARTINSVILLE CSD	17.1	.27	15.0%	184.	.56	106685.	2.03	94.	1.23	0.	7381.
CHIRENO ISD	20.4	.32	18.0%	139.	.42	67192.	1.28	69.	.91	518.	6516.
CUSHING ISD	49.3	.78	11.5%	569.	1.73	111571.	2.12	242.	3.17	0.	-30104.
GARRISON ISD	27.1	.43	33.4%	133.	.40	50107.	.95	38.	.50	1126.	23056.
NACOGDOCHES ISD	58.8	.93	21.1%	196.	.60	33424.	.64	66.	.87	6775.	-78266.
WODEN ISD	27.4	.43	24.8%	163.	.50	57866.	1.10	82.	1.07	1581.	601.
CENTRAL HEIGHTS IS	25.2	.40	25.0%	129.	.39	48785.	.93	54.	.71	398.	5544.
					NAVARRO	COUNTY					
RICE CSD	16.8	.27	.0%	145.	.44	90347.	1.72	95.	1.25	0.	3633.
BLOOMING GROVE ISD	36.0	.57	8.2%	272.	.83	76030.	1.45	96.	1.26	614.	4884.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	IF CHANGE M.VALUE
CORSICANA ISD	90.8	1.44	29.9%	250.	.76	28107.	.53	60.	.78	0.	-86398.
DAWSON ISD	23.7	.38	13.2%	228.	.69	99906.	1.90	87.	1.14	1307.	19023.
FROST ISD	21.9	.35	18.0%	246.	.75	110424.	2.10	90.	1.18	1055.	14516.
KERENS ISD	43.7	.69	19.4%	311.	.95	71899.	1.37	131.	1.71	0.	-16258.
MILDRED ISD	31.0	.49	.0%	265.	.81	89812.	1.71	147.	1.93	0.	-2925.
					NEWTON		COUNTY				
BURKEVILLE ISD	27.2	.43	16.0%	260.	.79	99361.	1.89	60.	.78	0.	48385.
NEWTON ISD	45.8	.73	32.1%	218.	.66	49908.	.95	43.	.56	0.	40542.
DEWEYVILLE ISD	60.2	.95	14.0%	360.	1.10	60037.	1.14	56.	.74	0.	17117.
					NOLAN		COUNTY				
BLACKWELL RHSD	29.2	.46	15.9%	1367.	4.16	487331.	9.26	548.	7.18	-228.	15520.
DIVIDE RHSD	18.3	.29	.0%	663.	2.02	322852.	6.14	353.	4.63	0.	8264.
ROSCOE ISD	37.9	.60	13.3%	421.	1.28	112019.	2.13	101.	1.32	-238.	29272.
SWEETWATER ISD	68.9	1.09	21.4%	312.	.95	45797.	.87	86.	1.12	-988.	-53444.
HIGHLAND ISD	19.9	.32	.0%	1719.	5.23	810494.	****	703.	9.21	0.	62680.
					NUECES		COUNTY				
AGUA DULCE ISD	58.2	.92	.0%	472.	1.43	82105.	1.56	144.	1.88	0.	-10747.
BISHOP ISD	47.8	.76	6.2%	673.	2.05	142909.	2.72	223.	2.93	4498.	-25068.
CALALLEN ISD	95.9	1.52	17.5%	372.	1.13	38754.	.74	75.	.98	-55.	-38552.
CORPUS CHRISTI ISD	99.9	1.58	23.2%	258.	.78	25623.	.49	59.	.77	9875.	-925823.
DRISCOLL ISD	30.0	.48	.0%	784.	2.39	269513.	5.12	305.	4.00	31639.	18142.
LONDON ISD	36.6	.58	.0%	989.	3.01	284928.	5.42	381.	4.98	9378.	3604.
PORT ARANSAS ISD	48.0	.76	12.9%	1352.	4.11	293375.	5.58	317.	4.15	36898.	19074.
ROBSTOWN ISD	64.7	1.03	30.4%	131.	.40	20691.	.39	29.	.38	842.	3631.
SANTA CRUZ ISD	32.9	.52	16.7%	1107.	3.37	346187.	6.58	523.	6.85	753.	-1447.
TULOSO-MIDWAY ISD	67.0	1.06	21.8%	550.	1.67	83484.	1.59	133.	1.75	0.	-24171.
BANQUETE ISD	44.9	.71	6.9%	469.	1.43	105543.	2.01	191.	2.50	-1755.	-22176.
FLOUR BLUFF ISD	66.0	1.05	.0%	309.	.94	61683.	1.17	110.	1.44	16412.	-49907.
WEST OSO ISD	61.6	.98	29.7%	211.	.64	33736.	.64	32.	.41	2277.	39437.
					OCHILTREE		COUNTY				
PERRYTON ISD	61.6	.98	14.8%	579.	1.76	94829.	1.80	144.	1.88	-946.	-13678.
WAKA ISD	77.5	1.23	19.4%	2642.	8.04	338220.	6.43	389.	5.10	5082.	4641.
					OLDHAM		COUNTY				
VEGA ISD	41.2	.65	25.4%	557.	1.70	140073.	2.66	86.	1.12	-574.	52063.
ADRIAN ISD	60.0	.95	14.8%	1092.	3.32	181562.	3.45	232.	3.04	0.	5128.
WILDORADO ISD	47.5	.75	11.8%	1913.	5.82	374992.	7.13	295.	3.86	-344.	15659.
					ORANGE		COUNTY				
BRIDGE CITY ISD	109.2	1.73	17.6%	563.	1.71	50584.	.96	103.	1.34	42708.	-76032.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
ORANGEFIELD ISD	113.0	1.79	18.3%	539.	1.64	49254.	.94	93.	1.22	0.	-21287.
WEST ORANGE-COVE C	107.3	1.70	8.7%	729.	2.22	67622.	1.29	156.	2.05	5676.	-385362.
VIDOR ISD	136.0	2.15	20.1%	200.	.61	15128.	.29	38.	.50	30735.	-84191.
LITTLE CYPRESS ISD	50.9	.81	26.4%	527.	1.60	102618.	1.95	103.	1.35	89918.	108802.
					PALO PINTO	COUNTY					
PALO PINTO RHSD	42.0	.67	28.5%	447.	1.36	120407.	2.29	304.	3.98	2181.	-7831.
GORDON ISD	30.0	.48	27.0%	243.	.74	78160.	1.49	162.	2.12	0.	-9697.
GRAFORD ISD	24.9	.39	17.0%	216.	.66	91078.	1.73	194.	2.54	0.	-15986.
MINERAL WELLS ISD	82.5	1.31	32.7%	134.	.41	16818.	.32	43.	.57	48448.	-89408.
SANTO ISD	32.4	.51	25.0%	238.	.72	73989.	1.41	156.	2.04	0.	-13949.
STRAWN ISD	30.0	.48	12.5%	209.	.64	66324.	1.26	123.	1.62	0.	-5109.
					PANOLA	COUNTY					
BECKVILLE ISD	57.8	.91	33.1%	429.	1.31	75258.	1.43	73.	.95	1953.	14775.
CARTHAGE ISD	61.2	.97	17.6%	388.	1.18	63169.	1.20	139.	1.82	0.	-121497.
GARY ISD	37.1	.59	10.0%	279.	.85	76383.	1.45	122.	1.60	0.	-2415.
					PARKER	COUNTY					
RENO CSD	30.2	.48	35.3%	94.	.29	35005.	.67	28.	.37	0.	2413.
GARNER CSD	22.1	.35	13.2%	139.	.42	71648.	1.36	54.	.71	1654.	5006.
BROCK RHSD	29.2	.46	27.3%	163.	.50	57053.	1.08	58.	.75	0.	4604.
WHITT CSD	16.0	.25	.0%	181.	.55	108913.	2.07	80.	1.05	229.	4557.
POOLVILLE ISD	23.1	.37	12.0%	237.	.72	110707.	2.10	66.	.86	0.	19862.
SPRINGTOWN ISD	43.6	.69	30.2%	175.	.53	41909.	.80	38.	.50	0.	21324.
WEATHERFORD ISD	73.3	1.16	33.2%	259.	.79	33792.	.64	44.	.58	0.	15590.
MILLSAP ISD	24.9	.39	37.1%	109.	.33	44632.	.85	43.	.56	0.	11377.
ALEDO ISD	49.3	.78	24.2%	240.	.73	52129.	.99	45.	.58	207.	18988.
PEASTER ISD	16.1	.26	25.0%	239.	.73	175504.	3.34	53.	.70	0.	32991.
					PARMER	COUNTY					
BOVINA ISD	36.4	.58	26.1%	422.	1.28	118022.	2.24	53.	.70	33122.	74085.
FARWELL ISD	43.7	.69	27.0%	386.	1.18	88449.	1.68	66.	.87	37226.	38714.
FRIONA ISD	36.6	.58	28.6%	340.	1.03	94475.	1.80	55.	.72	59905.	112928.
LAZBUDDIE ISD	24.4	.39	26.8%	398.	1.21	161728.	3.07	83.	1.09	27589.	49966.
					PECOS	COUNTY					
BUENA VISTA ISD	38.6	.61	14.7%	1587.	4.83	400873.	7.62	295.	3.87	16823.	65225.
FT STOCKTON ISD	24.9	.39	20.6%	742.	2.26	285226.	5.42	194.	2.55	4036.	648591.
IRAAN-SHEFFIELD IS	27.2	.43	9.8%	1666.	5.07	613736.	****	309.	4.04	134825.	282834.
					POLK	COUNTY					
BIG SANDY ISD	24.5	.39	1.7%	508.	1.54	212379.	4.04	121.	1.59	0.	40407.
GOODRICH ISD	34.3	.54	.0%	339.	1.03	98328.	1.87	71.	.93	0.	16799.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
CORRIGAN-CAMDEN IS	53.3	.84	42.5%	279.	.85	49860.	.95	41.	.54	0.	24542.
LEGGETT ISD	21.0	.33	10.7%	157.	.48	73262.	1.39	56.	.73	0.	9559.
LIVINGSTON ISD	27.5	.44	18.0%	197.	.60	70320.	1.34	39.	.51	0.	116938.
ONALASKA ISD	27.0	.43	.0%	957.	2.91	420517.	7.99	345.	4.51	0.	9989.
					POTTER	COUNTY					
CONSOLIDATED CSD	25.2	.40	.0%	835.	2.54	378469.	7.20	374.	4.90	2001.	36655.
BUSHLAND CONS CSD	33.1	.52	.0%	1695.	5.16	502219.	9.55	374.	4.89	28696.	66780.
AMARILLO ISD	79.2	1.25	22.7%	314.	.95	39798.	.76	72.	.95	-10210.	-385756.
RIVER ROAD ISD	88.5	1.40	17.1%	373.	1.14	43147.	.82	37.	.48	1119.	22508.
					PRESIDIO	COUNTY					
RUIDOSA CSD	8.1	.13	.0%	133.	.40	146380.	2.78	88.	1.15	0.	1364.
CANDELARIA CSD	6.0	.09	.0%	62.	.19	92251.	1.75	50.	.65	0.	2738.
MARFA ISD	37.5	.59	11.4%	294.	.89	82767.	1.57	86.	1.13	0.	22791.
PRESIDIO ISD	33.6	.53	13.2%	82.	.25	26727.	.51	16.	.21	0.	8576.
					RAINS	COUNTY					
RAINS ISD	40.7	.65	19.4%	289.	.88	72602.	1.38	50.	.66	0.	39391.
					RANDALL	COUNTY					
CANYON ISD	48.4	.77	31.0%	372.	1.13	76967.	1.46	37.	.49	1495.	194059.
					REAGAN	COUNTY					
REAGAN ISD	44.1	.70	.0%	915.	2.78	211550.	4.02	295.	3.86	104110.	9879.
					REAL	COUNTY					
LEAKEY ISD	22.9	.36	20.0%	408.	1.24	181555.	3.45	63.	.82	0.	38609.
					RED RIVER	COUNTY					
AVERY ISD	40.0	.63	10.0%	116.	.35	31612.	.60	38.	.49	0.	2911.
TALCO-BOGATA ISD	58.8	.93	16.7%	409.	1.25	71409.	1.36	126.	1.65	0.	-17690.
CLARKSVILLE ISD	50.7	.80	31.3%	152.	.46	30900.	.59	38.	.50	0.	12724.
DETROIT ISD	7.0	.11	4.4%	113.	.34	169675.	3.23	41.	.53	0.	86922.
					REEVES	COUNTY					
PECOS ISD	86.6	1.37	14.8%	402.	1.22	45923.	.87	93.	1.22	1432.	-110693.
BALMORHEA ISD	40.7	.65	11.2%	241.	.73	61519.	1.17	48.	.63	0.	18799.
TOYAH ISD	35.2	.56	9.6%	1611.	4.90	461758.	8.78	260.	3.40	0.	21877.
					REFUGIO	COUNTY					
AUSTWELL-TIVOLI IS	23.2	.37	.0%	943.	2.87	424244.	8.07	309.	4.05	82927.	121886.
WOODSBORO ISD	60.0	.95	24.0%	613.	1.86	102859.	1.96	103.	1.34	0.	37896.
REFUGIO ISD	23.5	.37	9.1%	944.	2.87	418060.	7.95	285.	3.73	262190.	427502.
					ROBERTS	COUNTY					
MIAMI ISD	27.7	.44	27.7%	1484.	4.51	529801.	****	349.	4.57	36226.	85391.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						ROBERTSON COUNTY					
BREMOND ISD	19.2	.30	.0%	122.	.37	63636.	1.21	63.	.83	0.	10201.
CALVERT ISD	93.0	1.47	10.0%	141.	.43	15427.	.29	44.	.57	0.	-11709.
FRANKLIN ISD	15.1	.24	11.8%	178.	.54	125446.	2.38	63.	.83	0.	65942.
HEARNE ISD	39.4	.62	22.3%	107.	.33	27053.	.51	33.	.44	0.	9229.
MUMFORD ISD	19.7	.31	21.2%	207.	.63	92216.	1.75	50.	.65	0.	10468.
						ROCKWALL COUNTY					
ROCKWALL ISD	57.3	.91	32.4%	272.	.83	48175.	.92	45.	.58	0.	33437.
ROYSE CITY ISD	40.0	.63	24.8%	198.	.60	51472.	.98	72.	.95	0.	1130.
						RUNNELS COUNTY					
OLFEN CSD	22.6	.36	3.0%	118.	.36	54464.	1.04	44.	.58	0.	2077.
MILES RHSD	21.8	.35	21.5%	240.	.73	112099.	2.13	86.	1.12	0.	21400.
BALLINGER ISD	71.8	1.14	26.2%	363.	1.10	51332.	.98	85.	1.12	0.	-13209.
WINTERS ISD	81.6	1.29	12.2%	296.	.90	36729.	.70	97.	1.28	-608.	-40873.
WINGATE ISD	50.7	.80	.0%	790.	2.40	155114.	2.95	443.	5.80	1740.	-12038.
						RUSK COUNTY					
CONCORD RHSD	6.8	.11	.0%	49.	.15	31636.	.60	16.	.22	0.	4869.
HENDERSON ISD	80.1	1.27	11.6%	258.	.78	29651.	.56	39.	.51	-3726.	13033.
LANEVILLE ISD	24.9	.39	20.2%	154.	.47	56594.	1.08	24.	.31	0.	20829.
LEVERETTS CHAPEL I	49.6	.79	.0%	1337.	4.07	266737.	5.07	346.	4.53	0.	11639.
MOUNT ENTERPRISE I	65.8	1.04	22.3%	118.	.36	137499.	2.61	21.	.28	0.	59987.
OVERTON ISD	112.5	1.78	.0%	240.	.73	19810.	.38	45.	.59	-337.	-7481.
TATUM ISD	38.7	.61	28.1%	202.	.62	47648.	.91	40.	.52	0.	17816.
CARLISLE ISD	69.5	1.10	.0%	428.	1.30	59063.	1.12	129.	1.69	-93.	-12530.
WEST RUSK ISD	51.2	.81	.0%	835.	3.15	199349.	3.79	346.	4.53	56239.	-49281.
						SABINE COUNTY					
HEMPHILL ISD	21.0	.33	11.8%	123.	.37	62671.	1.19	35.	.46	20233.	57833.
WEST SABINE ISD	28.9	.46	24.6%	142.	.43	48722.	.93	52.	.68	17411.	12008.
						SAN AUGUSTIN COUNTY					
SAN AUGUSTINE ISD	32.3	.51	18.0%	80.	.24	25874.	.49	35.	.45	1192.	4180.
BROADDUS ISD	9.4	.15	.0%	43.	.13	47702.	.91	11.	.14	11537.	24812.
						SAN JACINTO COUNTY					
COLD SPNGS OAKHURS	30.9	.49	31.5%	255.	.78	77536.	1.47	28.	.37	5072.	82711.
SHEPHERD ISD	25.3	.40	15.7%	298.	.91	119182.	2.27	22.	.29	2480.	88448.
						SAN PATRICIO COUNTY					
ARANSAS PASS ISD	78.0	1.24	6.6%	192.	.58	25200.	.48	31.	.41	-9521.	9504.
GREGORY-PORTLAND I	60.8	.96	25.8%	435.	1.32	72545.	1.38	116.	1.52	0.	-33969.
INGLESIDE ISD	72.2	1.14	17.1%	254.	.77	35631.	.68	36.	.47	0.	20071.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
MATHIS ISD	91.2	1.44	11.8%	202.	.61	21997.	.42	31.	.41	0.	1268.
ODEM ISD	48.2	.76	23.1%	353.	1.07	73319.	1.39	70.	.91	0.	35481.
SINTON ISD	67.7	1.07	13.0%	472.	1.43	71556.	1.36	179.	2.34	0.	-178677.
TAFT ISD	65.8	1.04	18.4%	333.	1.01	51743.	.98	95.	1.24	0.	-38702.
SAN SABA COUNTY											
CHEROKEE CSD	7.4	.12	20.0%	158.	.48	227549.	4.33	61.	.80	5395.	38105.
SAN SABA ISD	34.0	.54	18.2%	238.	.72	70429.	1.34	70.	.91	0.	26248.
RICHLAND SPRINGS I	20.8	.33	14.0%	394.	1.20	195299.	3.71	120.	1.58	0.	29383.
SCHLEICHER COUNTY											
SCHLEICHER ISD	27.5	.44	10.1%	865.	2.63	322810.	6.14	283.	3.70	11556.	96630.
SCURRY COUNTY											
FLUVANNA CSD	36.4	.58	7.7%	850.	2.59	234509.	4.46	109.	1.43	0.	15250.
HERMLEIGH ISD	18.2	.29	16.7%	336.	1.02	185738.	3.53	29.	.38	-345.	45332.
SNYDER ISD	21.8	.35	5.7%	885.	2.69	405081.	7.70	323.	4.23	152037.	945233.
IRA ISD	40.0	.63	4.7%	774.	2.36	287886.	5.47	135.	1.76	-2714.	31838.
SHACKELFORD COUNTY											
ALBANY ISD	51.5	.82	18.4%	678.	2.06	129845.	2.47	199.	2.61	-837.	-5655.
MORAN ISD	25.3	.40	.0%	617.	1.88	244547.	4.65	251.	3.28	0.	10771.
SHELBY COUNTY											
STRONG CSD	14.4	.23	.0%	46.	.14	41153.	.78	67.	.88	1846.	-732.
EXCELSIOR CSD	18.2	.29	33.3%	19.	.06	10785.	.21	19.	.25	2689.	-612.
CENTER ISD	45.0	.71	14.1%	152.	.46	34248.	.65	47.	.61	82102.	5914.
JOAQUIN ISD	62.5	.99	32.0%	128.	.39	25090.	.48	36.	.47	18776.	297.
SHELBYVILLE ISD	12.9	.20	33.3%	57.	.17	49197.	.94	25.	.33	17420.	31303.
TENAHA ISD	36.0	.57	17.2%	100.	.30	28196.	.54	36.	.47	14491.	2293.
TIMPSON ISD	46.8	.74	29.6%	133.	.41	29501.	.56	31.	.41	28161.	7072.
SHERMAN COUNTY											
TEXHOMA ISD	32.7	.52	.0%	1257.	3.82	383243.	7.29	282.	3.69	27216.	29522.
STRATFORD ISD	16.9	.27	17.5%	874.	2.66	531244.	****	277.	3.62	2824.	377712.
SMITH COUNTY											
ARP ISD	63.7	1.01	13.0%	155.	.47	26050.	.50	49.	.64	0.	-5776.
BULLARD ISD	63.2	1.00	18.5%	194.	.59	32524.	.62	31.	.40	0.	6104.
LINDALE ISD	31.9	.51	15.0%	181.	.55	58542.	1.11	41.	.54	0.	48441.
TROUP ISD	63.7	1.01	30.0%	149.	.45	23340.	.44	51.	.66	0.	-12799.
TYLER ISD	104.4	1.65	21.6%	338.	1.03	32978.	.63	87.	1.14	0.	-587650.
WHITEHOUSE ISD	36.2	.57	32.1%	267.	.81	74752.	1.42	49.	.65	0.	62759.
CHAPEL HILL ISD	61.8	.98	35.5%	159.	.48	27189.	.52	30.	.39	0.	19340.
WINONA ISD	21.9	.35	11.9%	235.	.72	109684.	2.09	85.	1.11	0.	44983.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						SOMERVELL COUNTY					
GLEN ROSE ISD	22.6	.36	21.9%	126.	.38	57122.	1.09	36.	.48	0.	23360.
						STARR COUNTY					
RIO GRANDE CITY IS	97.0	1.54	16.5%	255.	.78	27146.	.52	58.	.76	0.	-54738.
SAN ISIDRO ISD	41.4	.66	8.3%	1548.	4.71	379344.	7.21	394.	5.16	48037.	62935.
ROMA ISD	40.9	.65	35.8%	88.	.27	21252.	.40	13.	.17	249.	32807.
						STEPHENS COUNTY					
BRECKENRIDGE ISD	28.5	.45	27.0%	312.	.95	109360.	2.08	96.	1.26	0.	94507.
						STERLING COUNTY					
STERLING CITY ISD	41.2	.65	.0%	835.	2.54	212386.	4.04	359.	4.70	0.	-13381.
						STONEWALL COUNTY					
OLD GLORY RHSD	23.5	.37	10.1%	1098.	3.34	483324.	9.19	518.	6.78	1857.	11709.
ASPERMONT ISD	41.6	.66	14.3%	843.	2.56	205929.	3.92	390.	5.10	0.	-37607.
						SUTTON COUNTY					
SONORA ISD	29.4	.47	11.3%	579.	1.76	195981.	3.73	107.	1.40	0.	137332.
						SWISHER COUNTY					
HAPPY ISD	32.4	.51	21.6%	633.	1.93	192296.	3.66	197.	2.58	4691.	31172.
TULIA ISD	60.3	.96	15.3%	430.	1.31	71877.	1.37	74.	.97	1918.	53983.
KRESS ISD	40.2	.64	20.0%	474.	1.44	121150.	2.30	139.	1.82	0.	22174.
						TARRANT COUNTY					
WHEATLAND CSD	9.9	.16	.0%	0.	.00	0.	.00	0.	.00	4889.	24493.
ARLINGTON ISD	79.6	1.26	33.5%	329.	1.00	41468.	.79	66.	.87	473963.	-132326.
BIRDVILLE ISD	108.5	1.72	33.6%	246.	.75	23086.	.44	49.	.64	216086.	-206245.
EVERMAN ISD	107.4	1.70	33.8%	215.	.66	20202.	.38	48.	.63	46744.	-54462.
FORT WORTH ISD	97.3	1.54	19.4%	330.	1.00	33421.	.64	82.	1.07	1064297.	-2570572.
GRAPEVINE ISD	98.1	1.55	29.4%	296.	.90	29701.	.56	51.	.67	19291.	-19818.
KELLER ISD	42.0	.67	44.8%	158.	.48	38783.	.74	41.	.53	15008.	17156.
MANSFIELD ISD	46.3	.73	38.8%	128.	.39	29281.	.56	30.	.39	21546.	31575.
LAKE WORTH ISD	75.0	1.19	19.2%	146.	.44	20120.	.38	53.	.69	6275.	-37714.
CROWLEY ISD	37.7	.60	37.3%	266.	.81	72245.	1.37	49.	.64	17797.	62294.
KENNEDALE ISD	55.0	.87	18.5%	162.	.49	29149.	.55	36.	.47	3187.	5580.
AZLE ISD	59.6	.94	32.8%	174.	.53	28764.	.55	33.	.43	17023.	24237.
HURST-EULESS-BEDFO	108.0	1.71	36.5%	297.	.90	27292.	.52	47.	.61	244631.	-109007.
CASTLEBERRY ISD	63.8	1.01	30.1%	145.	.44	22993.	.44	52.	.68	0.	-71511.
EAGLE MOUNTAIN-SAG	118.1	1.87	28.0%	534.	1.63	45275.	.86	89.	1.16	62068.	-48376.
CARROLL ISD	81.7	1.29	41.8%	353.	1.07	45198.	.86	43.	.56	8849.	14055.
WHITE SETTLEMENT I	60.6	.96	14.5%	144.	.44	24249.	.46	45.	.59	0.	-30060.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						TAYLOR COUNTY					
HAMBY CSD	26.4	.42	11.7%	886.	2.69	51337.	.98	484.	6.34	0.	-15490.
BUFFALO GAP CSD	26.8	.42	27.0%	438.	1.33	85090.	1.62	102.	1.33	0.	1170.
WYLIE CSD	22.8	.36	29.6%	223.	.68	47411.	.90	48.	.63	-17.	9785.
BUTTERFIELD CSD	47.2	.75	.0%	441.	1.34	57940.	1.10	163.	2.14	0.	-7067.
TYE CSD	43.7	.69	20.8%	329.	1.00	39721.	.76	82.	1.07	0.	-2831.
ABILENE ISD	75.2	1.19	23.1%	212.	.64	28129.	.53	48.	.62	74135.	-125213.
MERKEL ISD	79.5	1.26	15.0%	290.	.88	35612.	.68	80.	1.05	0.	-18875.
TRENT ISD	27.8	.44	3.4%	1150.	3.50	452796.	8.61	516.	6.76	3322.	17945.
JIM NED ISD	65.0	1.03	7.7%	780.	2.37	123245.	2.34	206.	2.70	0.	-9500.
						TERRELL COUNTY					
TERRELL ISD	44.1	.70	16.7%	752.	2.29	172676.	3.28	196.	2.57	3606.	23762.
						TERRY COUNTY					
BROWNFIELD ISD	101.6	1.61	24.8%	416.	1.27	42700.	.81	100.	1.31	0.	-106797.
MEADOW ISD	41.1	.65	17.1%	442.	1.34	112051.	2.13	92.	1.21	0.	25512.
UNION ISD	30.4	.48	18.2%	838.	2.55	267083.	5.08	255.	3.33	0.	17605.
WELLMAN ISD	13.0	.21	9.2%	1048.	3.19	807287.	****	383.	5.02	-297.	213392.
						THROCKMORTON COUNTY					
THROCKMORTON ISD	15.6	.25	17.2%	853.	2.60	530826.	****	316.	4.14	0.	122887.
WOODSON ISD	30.6	.49	8.4%	687.	2.09	225591.	4.29	211.	2.76	0.	13219.
						TITUS COUNTY					
OLD UNION CSD	13.0	.21	18.9%	73.	.22	64112.	1.22	38.	.50	931.	2587.
HARTS BLUFF CSD	14.7	.23	25.0%	65.	.20	49577.	.94	27.	.36	2532.	4795.
CHAPEL HILL RHSD	12.2	.19	14.3%	111.	.34	74654.	1.42	48.	.63	2495.	6311.
ARGO CSD	14.4	.23	16.7%	57.	.17	44430.	.84	32.	.42	1260.	2356.
WINFIELD CSD	16.3	.26	25.0%	120.	.37	77812.	1.48	68.	.89	1985.	3850.
COOKVILLE ISD	12.4	.20	.0%	72.	.22	59479.	1.13	62.	.81	954.	1594.
MOUNT PLEASANT ISD	96.4	1.53	23.4%	244.	.74	25645.	.49	38.	.49	77309.	-1584.
						TOM GREEN COUNTY					
GRAPE CREEK -PULLI	13.6	.22	14.3%	475.	1.44	363319.	6.91	76.	1.00	1604.	66063.
CARLSBAD CSD	15.2	.24	.0%	414.	1.26	269055.	5.12	178.	2.32	0.	5819.
VERIBEST - BYRD CS	16.2	.26	14.3%	528.	1.61	335309.	6.37	123.	1.61	0.	32685.
CHRISTOVAL ISD	28.6	.45	25.0%	628.	1.91	231305.	4.40	212.	2.77	0.	20535.
SAN ANGELO ISD	107.7	1.71	18.7%	237.	.72	22403.	.43	39.	.51	132127.	-88761.
WATER VALLEY ISD	16.3	.26	10.0%	432.	1.31	274670.	5.22	170.	2.22	0.	25094.
WALL ISD	21.9	.35	32.5%	300.	.91	139940.	2.66	77.	1.01	0.	62520.
						TRAVIS COUNTY					
LAGO VISTA CSD	18.3	.29	.0%	1032.	3.14	589401.	****	448.	5.86	1440.	11340.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
AUSTIN ISD	100.5	1.59	26.8%	371.	1.13	36848.	.70	48.	.62	14464.	288823.
PFLUGERVILLE ISD	29.0	.46	31.0%	151.	.46	52140.	.99	37.	.48	0.	25446.
MANOR ISD	51.9	.82	20.0%	171.	.52	34715.	.66	34.	.44	0.	12784.
EANES ISD	110.5	1.75	34.4%	673.	2.05	60922.	1.16	48.	.63	112.	44415.
DEL VALLE ISD	19.4	.31	14.6%	92.	.28	49326.	.94	19.	.24	2370.	169486.
TRINITY COUNTY											
GROVETON ISD	22.1	.35	18.2%	195.	.59	87090.	1.66	36.	.47	2380.	55410.
TRINITY ISD	19.9	.31	36.0%	186.	.57	71788.	1.36	22.	.29	0.	62836.
CENTERVILLE ISD	10.1	.16	.0%	135.	.41	147066.	2.80	31.	.41	1831.	18976.
APPLE SPRINGS ISD	12.2	.19	17.0%	78.	.24	71590.	1.36	21.	.27	644.	21713.
TYLER COUNTY											
COLMESNEIL ISD	14.5	.23	20.0%	262.	.80	181867.	3.46	61.	.80	1433.	66757.
WOODVILLE ISD	52.2	.83	28.1%	235.	.71	42532.	.81	33.	.43	1124.	44260.
WARREN ISD	58.5	.93	7.8%	617.	1.88	103649.	1.97	143.	1.87	0.	5686.
SPURGER ISD	68.2	1.08	6.5%	424.	1.29	62766.	1.19	47.	.62	0.	10854.
CHESTER ISD	40.0	.63	40.5%	333.	1.01	83642.	1.59	75.	.98	0.	9114.
UPSHUR COUNTY											
BIG SANDY ISD	42.9	.68	8.2%	364.	1.11	93335.	1.77	142.	1.86	0.	-2145.
GILMER ISD	56.0	.89	14.3%	137.	.42	24644.	.47	53.	.69	0.	-33559.
ORE CITY ISD	42.6	.67	26.4%	161.	.49	35249.	.67	20.	.26	920.	17606.
UNION HILL ISD	20.5	.33	19.2%	112.	.34	53542.	1.02	22.	.29	0.	15936.
HARMONY ISD	17.2	.27	10.0%	126.	.38	78713.	1.50	33.	.43	0.	23249.
NEW DIANA ISD	72.0	1.14	33.0%	162.	.49	23253.	.44	40.	.53	0.	-3307.
UNION GROVE ISD	78.9	1.25	.0%	350.	1.07	46531.	.88	75.	.98	0.	-2714.
UPTON COUNTY											
MCCAMEY ISD	41.6	.66	8.3%	1018.	3.10	245155.	4.66	296.	3.88	109299.	48042.
RANKIN ISD	69.0	1.09	12.0%	1332.	4.05	195474.	3.72	309.	4.04	146459.	-11791.
UVALDE COUNTY											
KNIPPA ISD	48.3	.77	6.3%	352.	1.07	71142.	1.35	75.	.98	0.	3505.
SABINAL ISD	30.1	.48	35.2%	231.	.70	80056.	1.52	59.	.77	0.	30899.
UVALDE ISD	76.5	1.21	15.9%	207.	.63	26986.	.51	53.	.69	0.	-46598.
UTOPIA ISD	9.3	.15	10.0%	232.	.71	255971.	4.87	101.	1.32	0.	36628.
VAL VERDE COUNTY											
JUNO CSD	2.8	.04	.0%	1232.	3.75	4872135.	****	-56.	-.74	17064.	44700.
LANGTRY CSD	9.4	.15	.0%	1120.	3.41	1259641.	****	613.	8.03	1800.	17991.
DEL RIO ISD	77.0	1.22	26.8%	140.	.43	18558.	.35	28.	.37	4117.	-6794.
SAN FELIPE ISD	14.3	.23	7.0%	41.	.13	34798.	.66	7.	.09	1820.	98747.
COMSTOCK ISD	10.1	.16	20.9%	438.	1.33	435509.	8.28	205.	2.68	-715.	59351.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						VAN ZANDT COUNTY					
MYRTLE SPRINGS CSD	17.2	.27	.0%	82.	.25	49187.	.94	44.	.58	0.	1402.
CANTON ISD	35.8	.57	36.7%	108.	.33	31592.	.60	19.	.25	0.	30943.
EDGEWOOD ISD	27.6	.44	36.9%	444.	1.35	160699.	3.06	153.	2.00	0.	43107.
GRAND SALINE ISD	63.7	1.01	25.1%	204.	.62	31611.	.60	36.	.48	0.	7814.
MARTINS MILL ISD	18.1	.29	16.4%	220.	.67	123623.	2.35	88.	1.16	0.	7005.
VAN ISD	68.4	1.08	4.6%	763.	2.32	157304.	2.99	298.	3.91	0.	-74318.
WILLS POINT ISD	36.9	.58	22.8%	123.	.37	32355.	.62	27.	.36	0.	22689.
FRUITVALE ISD	21.7	.34	20.5%	219.	.67	109356.	2.08	113.	1.47	0.	6872.
						VICTORIA COUNTY					
NURSERY CSD	17.1	.27	.0%	639.	1.94	386099.	7.34	357.	4.67	7166.	10414.
KEMPER CITY CSD	17.3	.27	.0%	395.	1.20	262706.	4.99	289.	3.79	10668.	9362.
MCFADDIN CSD	14.5	.23	.0%	903.	2.75	644259.	****	358.	4.69	42696.	26555.
BLOOMINGTON ISD	63.8	1.01	15.4%	416.	1.27	66244.	1.26	110.	1.44	4159.	-13873.
VICTORIA ISD	77.7	1.23	18.9%	386.	1.18	51064.	.97	78.	1.02	43791.	-43113.
MISSION VALLEY ISD	39.0	.62	6.3%	328.	1.00	85935.	1.63	80.	1.05	0.	12032.
						WALKER COUNTY					
NEW WAVERLY ISD	31.2	.49	24.9%	226.	.69	73147.	1.39	26.	.33	2541.	29387.
HUNTSVILLE ISD	47.2	.75	13.3%	228.	.69	47465.	.90	35.	.46	13479.	114366.
						WALLER COUNTY					
HEMPSTEAD ISD	83.2	1.32	31.5%	251.	.76	31574.	.60	30.	.39	0.	17152.
WALLER ISD	25.5	.40	15.8%	284.	.86	112714.	2.14	90.	1.18	0.	88863.
ROYAL ISD	37.7	.60	13.7%	1059.	3.22	281565.	5.35	186.	2.43	0.	199278.
						WARD COUNTY					
MONAHANS-WICKETT-P	78.7	1.25	21.3%	599.	1.82	77100.	1.47	151.	1.98	128224.	-111083.
GRANDFALLS-ROYALTY	59.5	.94	6.4%	1460.	4.44	249216.	4.74	404.	5.28	24043.	-8584.
						WASHINGTON COUNTY					
BRENHAM ISD	33.9	.54	24.2%	206.	.63	61101.	1.16	32.	.42	0.	192121.
BURTON ISD	29.6	.47	17.3%	285.	.87	91009.	1.73	62.	.81	3574.	30371.
						WEBB COUNTY					
AGUILARES CSD	17.6	.28	.0%	3096.	9.42	1874303.	****	444.	5.82	23967.	38887.
TORRECILLAS CSD	15.8	.25	16.7%	518.	1.58	376475.	7.16	313.	4.10	-2854.	7756.
BRUNI CSD	56.1	.89	23.3%	337.	1.03	60133.	1.14	216.	2.83	-14272.	-17248.
LAREDO ISD	86.4	1.37	19.5%	92.	.28	11090.	.21	21.	.27	13877.	-84363.
MIRANDO CITY ISD	48.1	.76	7.7%	431.	1.31	88771.	1.69	138.	1.81	0.	-1144.
UNITED CONSOLIDATE	76.0	1.20	20.5%	336.	1.02	48071.	.91	96.	1.26	162.	-44102.
						WHARTON COUNTY					
BOLING ISD	28.6	.45	5.7%	578.	1.76	203026.	3.86	296.	3.88	11996.	-1398.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
EAST BERNARD ISD	39.5	.63	17.1%	365.	1.11	93229.	1.77	92.	1.20	9653.	27448.
EL CAMPO ISD	80.0	1.27	16.1%	409.	1.24	51057.	.97	83.	1.09	60009.	-33585.
WHARTON ISD	88.5	1.40	17.2%	462.	1.40	53768.	1.02	99.	1.30	71126.	-58913.
LOUISE ISD	53.5	.85	15.1%	443.	1.35	84285.	1.60	102.	1.33	11082.	11064.
PROVIDENT CITY ISD	5.1	.08	.0%	7303.	****	10862838.	****	0.	.00	15138.	39581.
HUNGERFORD ISD	26.8	.42	24.6%	389.	1.18	143734.	2.73	72.	.94	12314.	65371.
						WHEELER	COUNTY				
LELA CSD	29.9	.47	10.5%	1011.	3.08	329120.	6.26	279.	3.66	0.	9217.
MOBEETIE ISD	36.1	.57	14.3%	1013.	3.08	290193.	5.52	493.	6.45	0.	-5909.
SHAMROCK ISD	52.9	.84	15.4%	402.	1.22	79560.	1.51	117.	1.54	0.	-1097.
WHEELER ISD	55.5	.88	25.9%	593.	1.81	112092.	2.13	115.	1.51	8122.	15966.
ALLISON ISD	30.6	.49	17.9%	555.	1.69	193345.	3.68	131.	1.72	0.	12535.
KELTON ISD	27.7	.44	11.1%	886.	2.70	349583.	6.65	192.	2.51	0.	15297.
BRISCOE ISD	24.6	.39	4.9%	1145.	3.48	479893.	9.12	258.	3.38	0.	27953.
						WICHITA	COUNTY				
BURKBURNETT ISD	41.8	.66	33.3%	64.	.19	15293.	.29	27.	.36	0.	-18782.
ELECTRA ISD	65.0	1.03	14.9%	391.	1.19	60930.	1.16	87.	1.14	0.	1447.
IOWA PARK ISD	81.9	1.30	18.8%	230.	.70	27629.	.53	51.	.66	-190.	-22644.
WICHITA FALLS ISD	91.1	1.44	27.8%	291.	.89	31833.	.61	65.	.86	0.	-313291.
CITY VIEW ISD	36.1	.57	34.8%	116.	.35	29687.	.56	36.	.47	0.	6487.
						WILBARGER	COUNTY				
HARROLD ISD	18.3	.29	.0%	916.	2.79	498314.	9.47	547.	7.16	0.	15880.
VERNON ISD	61.4	.97	16.7%	252.	.77	40894.	.78	90.	1.18	0.	-79575.
NORTHSIDE ISD	34.3	.54	6.7%	448.	1.36	134519.	2.56	177.	2.32	0.	2713.
						WILLACY	COUNTY				
LASARA ISD	40.8	.65	10.6%	377.	1.15	94506.	1.80	115.	1.50	0.	5493.
LYFORD ISD	27.4	.43	10.0%	263.	.80	100256.	1.91	110.	1.44	0.	52523.
RAYMONDVILLE ISD	97.8	1.55	20.3%	177.	.54	17634.	.34	35.	.45	-11655.	-24776.
SAN PERLITA ISD	12.6	.20	13.4%	425.	1.29	422722.	8.04	143.	1.87	1007.	108.52.
						WILLIAMSON	COUNTY				
COUPLAND CSD	18.6	.29	.0%	227.	.69	125944.	2.39	135.	1.76	0.	3362.
JONAH CSD	17.8	.28	.0%	477.	1.45	273263.	5.20	288.	3.77	0.	4211.
FLORENCE ISD	18.4	.29	20.6%	114.	.35	65098.	1.24	38.	.49	0.	23137.
GEORGETOWN ISD	98.0	1.55	17.1%	194.	.59	20351.	.39	47.	.62	0.	-28087.
GRANGER ISD	63.0	1.00	.0%	274.	.83	44062.	.84	78.	1.02	0.	-5375.
HUTTO ISD	23.4	.37	16.7%	182.	.55	81258.	1.54	65.	.85	0.	13199.
JARRELL ISD	77.0	1.22	8.8%	300.	.91	39512.	.75	60.	.79	0.	-545.
LIBERTY HILL ISD	46.9	.74	20.0%	361.	1.10	79955.	1.52	52.	.68	0.	11049.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
ROUND ROCK ISD	54.1	.86	53.0%	172.	.52	33412.	.64	12.	.16	15153.	58144.
TAYLOR ISD	83.0	1.32	31.2%	205.	.62	25280.	.48	57.	.74	0.	-42818.
THRALL ISD	54.3	.86	25.0%	205.	.62	38912.	.74	65.	.85	0.	-3792.
LEANDER ISD	65.1	1.03	41.8%	245.	.75	39115.	.74	45.	.59	0.	12262.
					WILSON		COUNTY				
FLORESVILLE ISD	59.2	.94	40.0%	178.	.54	31336.	.60	38.	.49	0.	12805.
LA VERNIA ISD	14.9	.24	23.3%	150.	.46	103217.	1.96	49.	.64	0.	36535.
POTH ISD	21.2	.34	30.0%	162.	.49	74748.	1.42	52.	.68	0.	40049.
STOCKDALE ISD	30.4	.48	30.0%	160.	.49	54216.	1.03	58.	.76	0.	11235.
					WINKLER		COUNTY				
KERMIT ISD	72.8	1.15	11.8%	945.	2.88	130588.	2.48	294.	3.85	0.	-214193.
WINK ISD	46.9	.74	14.3%	1412.	4.30	305093.	5.80	314.	4.11	109866.	54590.
					WISE		COUNTY				
ALVORD ISD	61.2	.97	14.3%	432.	1.31	72045.	1.37	134.	1.75	6587.	-7235.
BOYD ISD	19.7	.31	41.9%	168.	.51	82612.	1.57	42.	.55	0.	40397.
BRIDGEPORT ISD	53.2	.84	26.3%	340.	1.04	65001.	1.24	89.	1.17	37566.	6151.
CHICO ISD	30.0	.48	25.0%	338.	1.03	112292.	2.13	219.	2.87	765.	-22076.
DECATUR ISD	62.5	.99	12.0%	290.	.88	47085.	.90	99.	1.30	3627.	-32655.
PARADISE ISD	25.9	.41	17.1%	402.	1.22	153926.	2.93	150.	1.96	0.	18715.
SLIDELL ISD	22.0	.35	14.1%	441.	1.34	194608.	3.70	138.	1.80	374.	18048.
NEWARK ISD	48.2	.76	8.2%	141.	.43	26758.	.51	30.	.39	0.	1782.
					WOOD		COUNTY				
HAWKINS ISD	30.1	.48	9.7%	1402.	4.27	472105.	8.98	404.	5.29	206140.	143854.
MINEOLA ISD	84.2	1.33	38.9%	198.	.60	25013.	.48	37.	.49	1237.	-1040.
QUITMAN ISD	43.0	.68	28.0%	547.	1.66	127410.	2.42	183.	2.40	0.	1102.
YANTIS ISD	11.0	.17	6.6%	331.	1.01	312951.	5.95	127.	1.67	0.	69310.
ALBA-GOLDEN ISD	28.0	.44	18.9%	165.	.50	59576.	1.13	45.	.59	0.	12112.
WINNSBORO ISD	62.0	.98	25.8%	227.	.69	36287.	.69	59.	.77	0.	-5695.
					YOAKUM		COUNTY				
DENVER CITY ISD	19.4	.31	8.3%	1220.	3.71	634964.	****	293.	3.84	115105.	877118.
PLAINS ISD	29.7	.47	.0%	1451.	4.41	485996.	9.24	278.	3.64	70257.	236322.
					YOUNG		COUNTY				
GRAHAM ISD	43.5	.69	20.0%	335.	1.02	75938.	1.44	96.	1.26	0.	28056.
NEWCASTLE ISD	26.9	.43	18.0%	638.	1.94	239950.	4.56	113.	1.47	0.	35124.
OLNEY ISD	58.0	.92	10.3%	284.	.86	49527.	.94	73.	.96	0.	-1133.
					ZAPATA		COUNTY				
ZAPATA ISD	44.4	.70	17.6%	233.	.71	58898.	1.12	62.	.82	5750.	27858.

TAXING EFFORT, YIELD, AND ABILITY OF TEXAS SCHOOL DISTRICTS 1970-71 (PAR=RATIO TO AVERAGE)

COUNTY DISTRICT	<-INDEX OF EFFORT-> TAX RATE	PAR	% FOR DEBT	<-INDEX OF YIELD-> TAX REVENUE PER ADA	PAR	<-INDICIES OF ABILITY--> M.VALUE PER ADA	PAR	LFA /ADA	PAR	<-LOCAL FD.ASSIGNMENT-> CREDITS	CHANGE IF M.VALUE
						ZAVALA COUNTY					
CRYSTAL CITY ISD	27.9	.44	10.0%	127.	.39	50136.	.95	51.	.67	0.	53875.
LA PRYOR ISD	23.8	.38	10.0%	291.	.89	126327.	2.40	77.	1.01	0.	33260.
BATESVILLE ISD	16.7	.26	11.0%	249.	.76	156917.	2.98	112.	1.47	0.	29789.
TOTAL	63.1		21.1%	329.		52600.		76.		28093861.	-6.

1972 BOARD OF DIRECTORS

BEEMAN FISHER, Chairman
Consultant
Texas Electric Service Co.
Fort Worth

ALFRED I. DAVIES, Vice Chairman
Vice President
Sears, Roebuck & Company
Dallas

GROGAN LORD, Treasurer
Chairman of Board
TeleCom Corporation
Georgetown

JAMES W. McGREW
Executive Director
Texas Research League

ABILENE

R. W. HARDY, President, West Texas Utilities Company

WALTER F. JOHNSON, President, First National Bank of Abilene

AMARILLO

C. A. CASH, President, Diamond Shamrock Corporation

*J. HAROLD DUNN, Diamond Shamrock Corporation

L. R. HAGY, Oil, Gas and Cattle

ROY TOLK, Chairman of Board & President, Southwestern Public Service Company

*C. I. WALL, Chairman of Board, Pioneer Natural Gas Company

AUSTIN

*ALVIN A. BURGER

FRANKLIN W. DENIUS, Attorney, Clark, Thomas, Harris, Denius & Winters

ED R. L. WROE, JR., Chairman of Board, The American National Bank

BEAUMONT

I. F. BETTS

WALTER J. CRAWFORD, Oil, Gas and Real Estate

GLENN E. RICHARD

FLOYD R. SMITH, President, Gulf States Utilities Company

CORPUS CHRISTI

CHARLES C. BUTT, President, H. E. Butt Grocery Company

DONALD B. DAILEY, Works Manager, PPG Industries

BARNEY M. DAVIS, President, Central Power & Light Company

DALLAS

T. L. AUSTIN, JR., President, Texas Utilities Company

ALFRED I. DAVIES, Vice President, Sears, Roebuck & Company

JAMES T. FITZPATRICK, Assistant General Counsel, North American Division, Mobil Oil Corporation

J. D. FRANCIS, Chairman of Executive Committee, Mercantile National Bank at Dallas

WILLIAM B. FROGUE, Regional Vice President, General Electric Company

R. I. GALLAND, President, American Petrofina, Incorporated

*R. A. GOODSON, Chairman of Executive Committee, Dallas Federal Savings and Loan Association

GEORGE F. HARRELL, Chairman of Board, OMNIPLAN

*S. J. HAY

JOHN LAWRENCE, Chairman of Board, Dresser Industries, Inc.

O. C. LINDEMANN, Chairman of Board, Texas Bank & Trust Company

W. C. McCORD, President, Lone Star Gas Company

L. B. MEADERS, Chairman of Board, Halliburton Company

RUSSELL H. PERRY, Chairman of Board and Chief Executive Officer, Republic Financial Services, Inc.

H. D. SCHODDE, Vice President—Texas, Southwestern Bell Telephone Company

W. H. SEAY, President, Southwestern Life Insurance Company

BRYAN F. SMITH, Senior Vice President, Texas Instruments, Inc.

ROBERT H. STEWART III, Chairman of Board, First National Bank in Dallas

GEORGE A. WILSON, Chairman of Board & President, Lone Star Steel Company

EUGENE C. ZORN, JR., Senior Vice President & Economist, Republic National Bank of Dallas

EDINBURG

DONALD L. BENTSEN, President, Tide Products, Inc.

EL PASO

DENNIS LANE, President, El Paso Electric Company

SAM D. YOUNG, JR., President, El Paso National Bank

FORT WORTH

LEWIS H. BOND, Chairman of Board, The Fort Worth National Bank

BEEMAN FISHER, Consultant, Texas Electric Service Company

*BERL E. GODFREY, Attorney, McGown, Godfrey, Decker, McMackin, Shipman & McClane

MURRAY KYGER, Chairman of Executive Committee, The First National Bank of Fort Worth

PAUL LEONARD, Investments

A. L. SCOTT, President, Kimbell, Inc.

*J. B. THOMAS, Consulting Engineer

C. DICKIE WILLIAMSON, Chairman of Board, CEO, Williamson-Dickie Manufacturing Company

FREEPORT

D. L. ROOKE, General Manager, Texas Division, The Dow Chemical Company

GALVESTON

PHIL B. NOAH, Chairman of Board, American National Insurance Co.

GEORGETOWN

GROGAN LORD, Chairman of Board, TeleCom Corporation

GRAHAM

*E. BRUCE STREET, Independent Oil Operator

HOUSTON

R. L. ATWELL, JR., President, Coastal Transport Co., Inc.

*HINES H. BAKER

G. C. BANKSTON, Vice President of Production, Shell Oil Company

T. J. BARLOW, President, Anderson, Clayton & Company, Inc.

CHARLES F. BEDFORD, Vice President, Amoco Production Company

HOWARD BOYD, Chairman of Board, El Paso Natural Gas Company

GEORGE R. BROWN, Chairman of Board, Brown & Root, Inc.

THOMAS A. BULLOCK, Chairman of Board, CRS Design Associates

HUBBARD CAVEN, Consultant, Texas Gulf, Inc.

ROBERT W. DUNDAS, SR., Vice President, Foley's

J. A. ELKINS, JR., Chairman of Board, First City National Bank of Houston

HERBERT FRENSLEY, President, Brown & Root, Inc.

WAYNE E. GLENN, President, Western Hemisphere Petroleum Division, Continental Oil Company

WARREN R. HENRY, Executive Representative, The Atchison, Topeka and Santa Fe Railway Company

*RAY H. HORTON, General Investments

CHAS. F. JONES, Dean, College of Business Administration, The University of Houston

L. C. KEMP, JR., Vice President, Texaco Inc., Houston

D. R. KIRK, General Manager, Southern Pacific Transportation Company

J. HUGH LIEDTKE, Chairman of Board, Pennzoil United, Inc.

JOHN F. LYNCH, Senior Vice President, Texas Eastern Transmission Corporation

RALPH McCULLOUGH, General Manager, J. S. Abercrombie Interests

E. CLYDE McGRAW, Chairman of Board, Transcontinental Gas Pipe Line Corporation

A. G. McNEESE, JR., Chairman of Board, Bank of the Southwest

GEORGE T. MORSE, JR., Vice Chairman of Board, Peden Industries, Inc.

R. L. O'SHIELDS, President, Panhandle Eastern Pipe Line Company

W. M. RANKIN, Manager, Houston Works, Armco Steel Corporation

P. H. ROBINSON, Chairman of Board, Houston Lighting & Power Company

FRED S. SCHWEND, President, Gulf Oil Company—U.S.

*B. S. SINES

W. DUKE WALSER, Senior Vice President, Tenneco Inc.

JAMES A. WILSON, Chairman of Board, United Gas, Inc.

JOHN H. WIMBERLY, Chairman of Board, Houston Natural Gas Corporation

BENJAMIN N. WOODSON, President, American General Insurance Company

LAREDO

J. C. MARTIN, JR., Rancher and Mayor of Laredo

LONGVIEW

H. H. IMRAY, Vice President, Texas Eastman Company

LUFKIN

R. W. WORTHAM, JR., Chairman of Board & President, Southland Paper Mills, Inc.

MARSHALL

W. J. SEDBERRY, Vice President & Division Mgr., Southwestern Electric Power Co.

MIDLAND

*TOM SEALY, Attorney, Stubbeman, McRae, Sealy, Laughlin & Browder

MISSION

V. F. NEUHAUS, Owner, V. F. Neuhaus Properties

ODESSA

E. M. SCHUR, Chairman of Board, The First National Bank of Odessa

ORANGE

R. E. JACKSON, Sabine River Works Manager, E. I. DuPont de Nemours & Co.

PAMPA

E. L. GREEN, JR., Vice President, Cabot Corporation

POINT COMFORT

ERVIN L. WAHLSTEN, Operations Manager, Aluminum Company of America

SAN ANGELO

L. G. BECK, President, General Telephone Company of the Southwest

SAN ANTONIO

*WALTER N. CORRIGAN, President, The Sommers Drug Stores Company

BELTON KLEBERG JOHNSON, Director, King Ranch, Inc.

SAM JORRIE, Chairman of Board, Jorrie Furniture Company

ALBERT J. RANGE

FRED W. SHIELD, Independent Oil Operator

H. B. ZACHRY, Chairman of Board, H. B. Zachry Company

SILSBEE

R. M. BUCKLEY, President, Eastex Incorporated

TYLER

WATSON W. WISE, Investments

JOSEPH ZEPPA, President, Delta Drilling Company

VICTORIA

P. K. STUBBLEFIELD, President, Victoria Bank & Trust Company

WACO

WALTER G. LACY, JR., Chairman of Board, The Citizens National Bank of Waco

HARRY PROVENCE, Editor-In-Chief, News-Tribune

WICHITA FALLS

C. P. McGAHA, Chairman of Board, City National Bank in Wichita Falls

JOE B. WOLVERTON, President, The First Wichita National Bank

**These are Life Members of the Board, having served as League Chairmen. As such, they are ex officio members of the Executive Committee. Mr. Burger was elected a Life Member of the Board on his retirement December 31, 1969, following 17 years as Executive Director of the Texas Research League.*